

Catalog of
Stamp Papers
Used in British Burma

By
Anil R Bohora



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Stamp Papers

Stamp Papers are papers on which stamps are embossed or engraved as per the Indian Stamp Act, 1899 and used by the government to collect stamp duty.

Around the world, stamp duties are used as an effective method of taxes and using stamped papers as an easy method of collection of stamp duty taxes.

The British parliament passed the Stamp Act of 1765 which imposed a tax on all paper documents in the British colonies. British parliament passed the Stamp Act of 1765 to help replenish their finances after the costly Seven Years' War with France as the British Empire was deep in debt and was looking to its North American and Indian colonies as an additional substantial revenue source. The issues of taxation and representation raised by the Stamp Act of 1765 strained Great Britain's relations with the American colonies to the point that, 10 years later, the American colonists rose in armed rebellion against the British and became a free country on 4th July 1776.

In India, the stamp duties were first established in Bengal in 1797 on all legal documents such as contracts, deeds, conveyances, leases, powers of attorney, insurance policies, promissory notes, payment receipts, bail bonds, and legal proceedings. This was done under the act known as Regulation 6 of 1797, Sections 16 & 21 which was limited in its extent to Bengal, Bihar, Orrisa and Benaras. In Madras stamp duty was first introduced in 1808 on legal proceedings and then in 1816 extended to bonds, deeds, leases, mortgages, bills of exchange and payment receipts. In Bombay stamp duties were first introduced in 1815.

Stamp duties are divided into Judicial and Non-Judicial.

Judicial Stamp Duties are levied under the Court Fees Act, 1870, as amended from time to time, and represent fees payable by persons having business in law courts and public offices. These duties are known as **Court Fees**.

Non-Judicial Stamp Duties are regulated by the Indian Stamp Act, 1899, as amended from time to time by the Government of India and the State Governments. This Act was largely modelled on the British Stamp Act of 1765 and continues with minor changes under the Indian constitution.

The pre-printed impressed stamp papers issued by the British Indian Government were printed by the printer who printed the banknotes for many countries in the world. The paper on which the stamp papers were printed was manufactured by the same paper mills who manufactured the paper for banknotes for many countries in the world. The paper had similar security features as banknotes like watermark, complex engraving etc. The design of the stamp papers had an image of the ruling monarch of the time i.e. Queen Victoria, King Edward VII, King George V & King George VI.

In early days, the manufacture and printing of the enormous quantities of postage and revenue stamps, stamped paper and documents used by the Government of India has been conducted in the United Kingdom under long term contracts with Thomas De La Rue & Co. The contract with Thomas De La Rue & Co. to print stamp paper expired at the end of 1924. A special committee with the object of investigating the possibility of manufacturing currency notes, stamps and

stamped papers in India was established before that. After an exhaustive review, the committee suggested to establish security printing facility in India and further approvals were received and required expenditures were authorized.

It was decided to setup the new security printing press at Nashik Road. The reasons cited to select this site by the expert committee were that Nashik Road was on the Great Indian Peninsula Railway Company within a few hours of Bombay, is at an altitude of 2,000 feet and has a moderately cool climate, and is a convenient center both for the import of raw materials, via Bombay, and for the distribution of the finished products throughout India. The India Security Press, Nasik Road, earlier known as “Security Printing India” up to 1947, was established in 1924.

The contract with De La Rue & Co. was terminated and printing of currency notes, stamp papers, postage and revenue stamps were slowly transitioned to India Security Press at Nashik Road.

Stamp Papers Used in British Burma

Burma was part of British India till 1937. Burma was separated from India in 1937.

The Indian Statutory Commission, led by Sir John Simon, was sent to Burma in January 1929 to review the political structure put in place in 1921, when the diarchy system was introduced through an extension of the Government of India Act to Burma.

In 1930, the Simon Commission recommended the immediate separation of Burma from India but there was no clear political consensus to do so among the British, Indian, and Burmese forces within Burma.

The Government of Burma Act 1935 confirmed that separation would occur on 1st April 1937, ending 51 years of the country being ruled as a province of India.

During Second World War, Burma was occupied by Japanese forces but the British rule was restored in 1945 and the existing Government of Burma Stamp Papers of King George V were issued with overprinted by the Military Administration of Burma.

History of revenue documents used in British Burma is very complex. At different times and often enough simultaneously in British Burma different varieties of stamped papers were used e.g.:

- stamp papers of British India;
- stamp papers of British India with “BURMA” overprint;
- stamp papers specifically printed for British Burma;
- stamp papers specifically printed for British Burma with “MILY. ADMIN.” overprint;
- stamp papers of British Burma with King George V (KGV) image used with Royal Cypher of King George VI (KGV);
- stamp papers issued by Japanese during their occupation of Burma.

A Central Depot in Rangoon for the supply of stationery and stamps to the provinces of Burma and the Andamans was opened in March 1907.

Summary of Different Types of Stamp Papers Used in British Burma

ID	Stamp Paper Variety	Types
1	Stamp Papers of Burma To Pay Land Survey Fee	Type 5
2	Indian Stamp Papers of Queen Victoria Overprinted to be Used in Burma	Type 10
3	Indian Stamp Papers of King Edward VII Overprinted to be Used in Burma	Type 20
4	Indian Stamp Papers of King George V Overprinted to be Used in Burma	Type 30
		Type 32
		Type 34
		Type 36
5	Government of Burma Stamp Papers of King George V	Type 50
		Type 150
6	Military Administration of Burma Stamp Papers of King George V	Type 50M
		Type 150M
7	Stamp Papers of King George V Overprinted to be Used During the Reign of King George VI	Type 34R
		Type 50R
		Type 150R



Stamp Papers of Burma To Pay Land Survey Fee

1

British East India Company: From 1757 to 27th June 1858 (100 Years)

Crown Rule in the Person of Queen Victoria: From 28th June 1858 to 1st May 1876 (18 Years)

The British East India Company was incorporated by royal charter on 31st December, 1600.

Queen Elizabeth I granted a charter to British East India Company for exclusive overseas trading rights with the East Indies, a massive swath of the globe extending from Africa's Cape of Good Hope eastward to Cape Horn in South America. Starting as a monopolistic trading body, the company became involved in politics and acted as an agent of British imperialism in India till 1858. After the first Indian freedom struggle of 1857, British government took over from British East India Company and established a Crown Rule in the Person of Queen Victoria on 28th June 1858. British East India Company was dissolved on 1st June 1874.

Land Survey Fee Payment

To manage land better, Government of British India had passed The Burma Land and Revenue Act, 1876 to register the documents associated with land ownership and to have a central registry to ensure that proper ownership of property could be established. There was a Registrar responsible for maintenance of the system. These acts allowed the British India Government to collect fees for the services offered under these acts. The Burma Land and Revenue Act, 1876 extended to all the territories now under the administration of the Chief Commissioner of British Burma except the Hill District of Arakan.

As per the Rules & Directions issued under The Burma Land and Revenue Act, 1876 amended from time to time, the relevant section is as below:

*"Section 29E. In addition to the survey of the outer boundaries of a grant some survey of interior detail is necessary to determine the area unsuited for the growth of rubber trees, for the purposes of Rules 29B and 29E. So far as Government is concerned, a rough plain-table or compass survey of such land together with the main physical features such as roads and streams, which are required for the topographical maps, is sufficient. But a detailed survey of the whole of an estate on the 16" scale will be undertaken if the grantee or lessee desires it, provided he is willing to pay a **special survey fee of four annas an acre.**" (Reference: The Burma Land Revenue Directions)*

These stamp papers are detailed survey of the whole of an estate on the 16" scale done by paying a special survey fee of four annas.

As these were very important land survey maps to be held by the owner for a long period of time, instead of paper, cloth was used to provide the survey maps.

**Stamp Papers of Burma
To Pay Land Survey Fee**

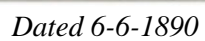
List of Denominations

Type 5

British Burma ID	Denomination	Size	Information	Confirmed
Type 5-4a	4 Annas	216 x 346 mm ²	Printed on cloth	Yes



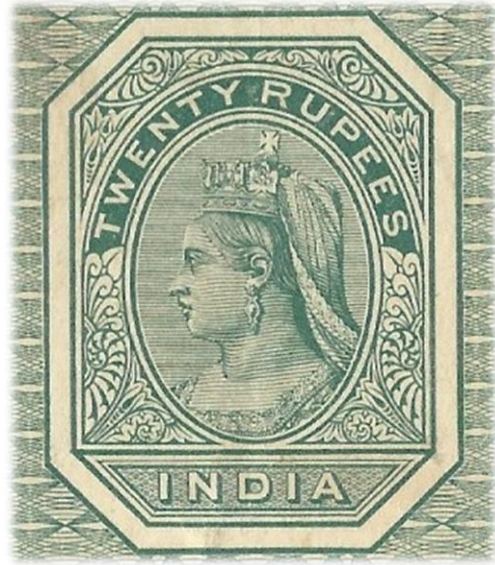
British Imperial Coat of Arms with 1 Lion & 1 Horse



Indian Stamp Papers of **Queen Victoria** Overprinted to be Used in Burma

2

India Reign: From 1st May 1876 to 22nd January 1901 (24.7 Years)




In 1876, Benjamin Disraeli, Conservative Prime Minister, had Queen Victoria proclaimed as “Empress of India”. India was already under crown control after 1858, but this title was a gesture to link the monarchy with the empire.

Queen Victoria is always dressed in black with a white widow’s cap atop her head. Her husband Prince Albert’s untimely death in 1861 sent the Queen into mourning from which she never recovered for the next forty years until her own death in 1901.



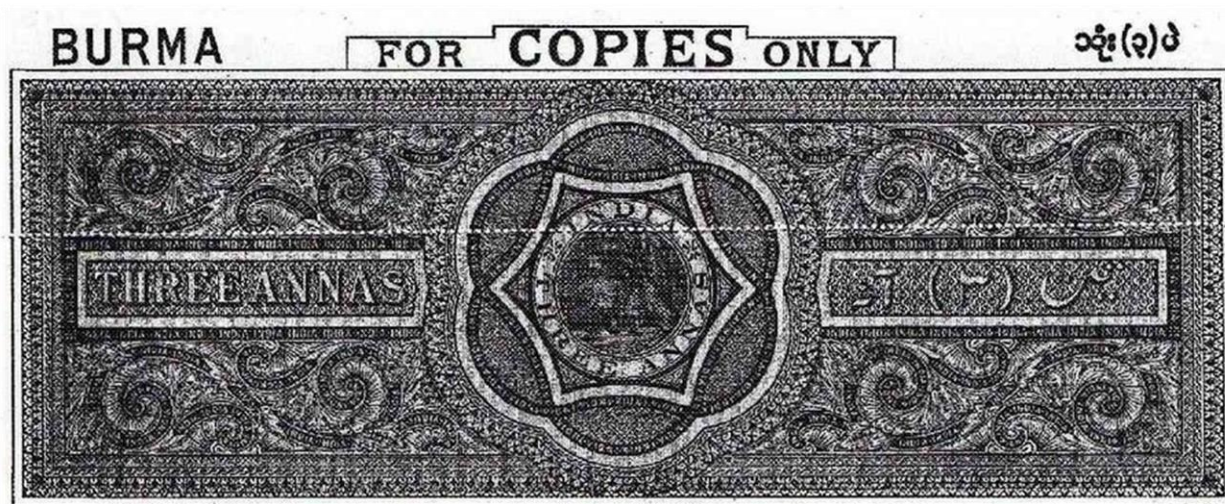
Shwegeena Pagoda

Queen Victoria	Details	Type 10
Image	Queen Victoria	
Overprint	Overprint “BURMA” in English at top left and in Burmese at top right	
British India Type	Type 700	
Variety	For Copies to Pay Copy Fee	
Design	One Image in the Center	
Court Fee	N/A	
Copy Paper	Copy Paper – Perforated on Top	
Denominations	Annas	
Color	Blue, Brown	
Denomination On Top Right Corner	No	
Denomination in Hindi Below the Header	No	
Color of Denomination Text Below Header	N/A	
Watermark	<p>W1</p> 	
Printer	1b: THOMAS DE LA RUE AND COMPANY LIMITED. 1 Dot: Dot at the end	
Underprint “GOVERNMENT IMPRESSED STAMP”	N/A	
Size in mm	Height: 342 Width: 215	

Queen Victoria	List of Denominations	Type 10
----------------	-----------------------	---------

British Burma ID	Denomination	British India ID	Burma Overprint Details	Information	Confirmed
Type 10-3a	3 Annas	QV.T700.3a-1	Overprint "BURMA" in English at top left and in Burmese at top right		Image





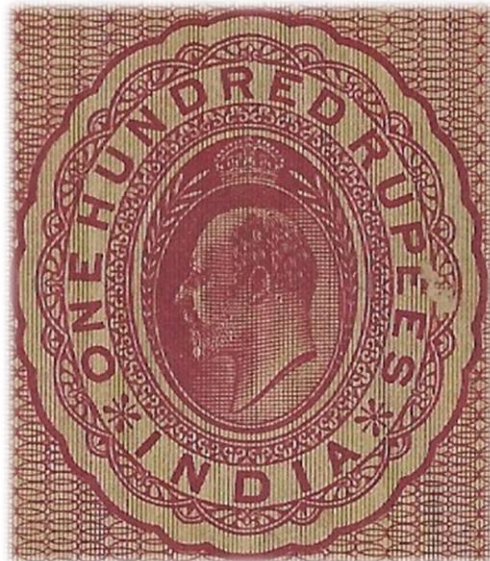
Type 10-3a

Image Courtesy: A Catalogue of Telegraph and Revenue Stamps for Burma and Myanmar by Gerald Davis & Alan Mitch

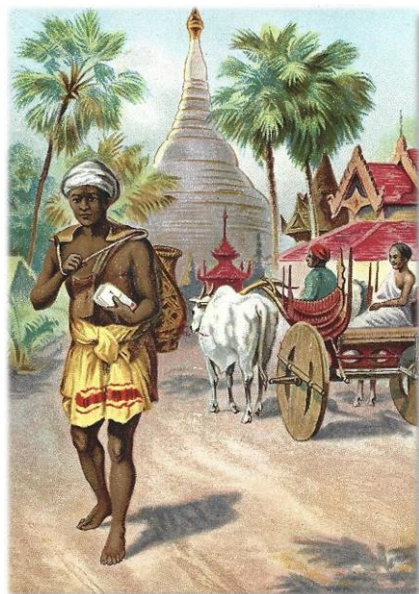
Indian Stamp Papers of **King Edward VII** Overprinted to be Used in Burma

3


India Reign: From 22nd January 1901 to 6th May 1910 (9.3 Years)



Albert Edward was the eldest son of Queen Victoria. When Queen Victoria died on 22nd January 1901, Edward became King of the United Kingdom and Emperor of India.



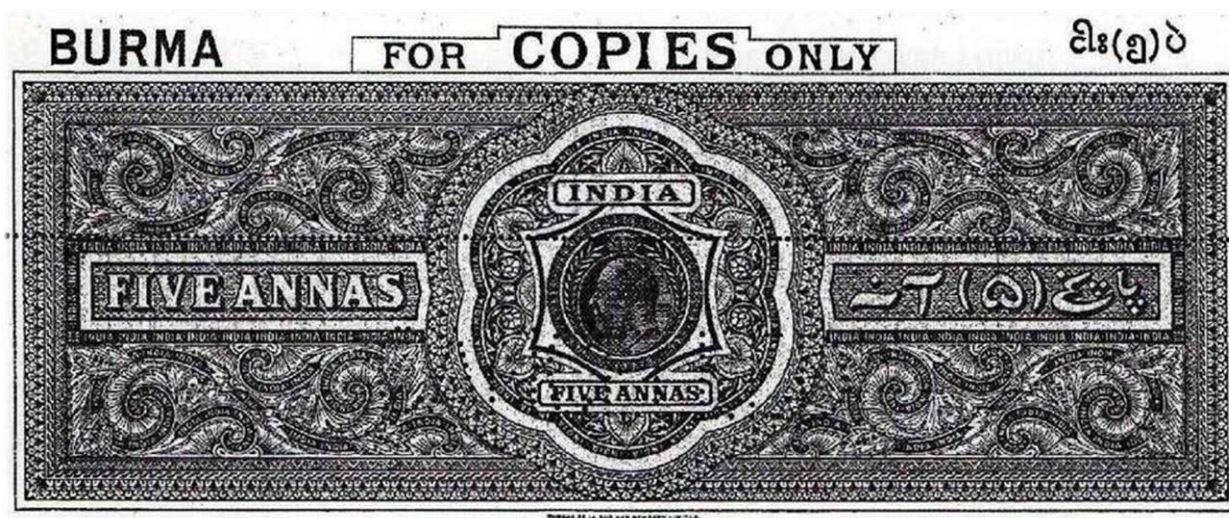
Postmen of the British Empire: Burma

King Edward VII	Details	Type 20
Image	King Edward VII	
Overprint	Overprint "BURMA" in English at top left and in Burmese at top right	
British India Type	Type 700	
Variety	For Copies to Pay Copy Fee	
Design	One Image in the Center	
Court Fee	N/A	
Copy Paper	Copy Paper – Perforated on Top	
Denominations	Annas	
Color	Blue, Brown, Green	
Denomination On Top Right Corner	No	
Denomination in Hindi Below the Header	No	
Color of Denomination Text Below Header	N/A	
Watermark	<p>W1</p> 	
Printer	1b: THOMAS DE LA RUE AND COMPANY LIMITED. 1 Dot: Dot at the end	
Underprint "GOVERNMENT IMPRESSED STAMP"	N/A	
Size in mm	Height: 342 Width: 215	

King Edward VII	List of Denominations	Type 20
------------------------	------------------------------	----------------

British Burma ID	Denomination	British India ID	Burma Overprint Details	Information	Confirmed
Type 20-3a	3 Annas	KE.T700.3a	Overprint "BURMA" in English at top left and in Burmese at top right		
Type 20-5a	5 Annas	KE.T700.5a	Overprint "BURMA" in English at top left and in Burmese at top right		Image





Type 20-5a

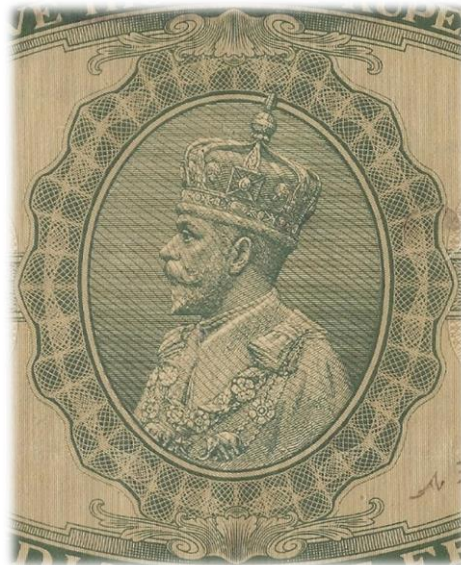
Image Courtesy: A Catalogue of Telegraph and Revenue Stamps for Burma and Myanmar by Gerald Davis & Alan Mitch

Note: A new 5 Annas Stamp Paper for Copies to be used for copies in English was introduced in Burma in 1904. (Reference: Report on the Administration of the Stamp Revenue in Burma During the three years ended the 31st March 1908)

Indian Stamp Papers of **King George V** Overprinted to be Used in Burma

4

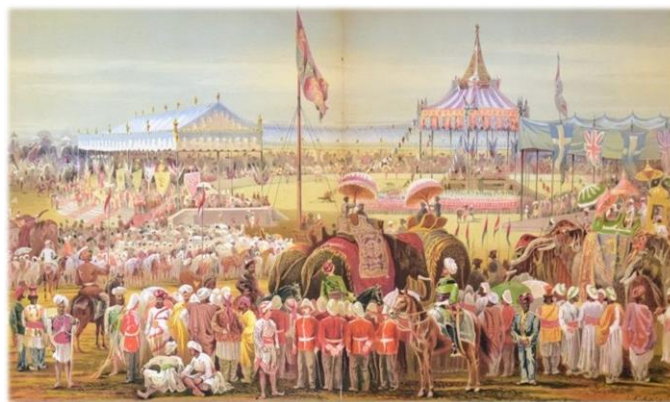
India Reign: From 6th May 1910 to 20th January 1936 (25.7 Years)




On 6th May 1910, King Edward VII died, and George V became the king.

From December 1911 to January 1912, George V toured British India. He was the only Emperor of India to be present at his own Delhi Durbar.

The first working printing plate to print the 2 Annas Stamp Papers with the image of King George V was registered on 1st April 1912. Subsequently, working printing plates of the other denominations were registered till December 1914.



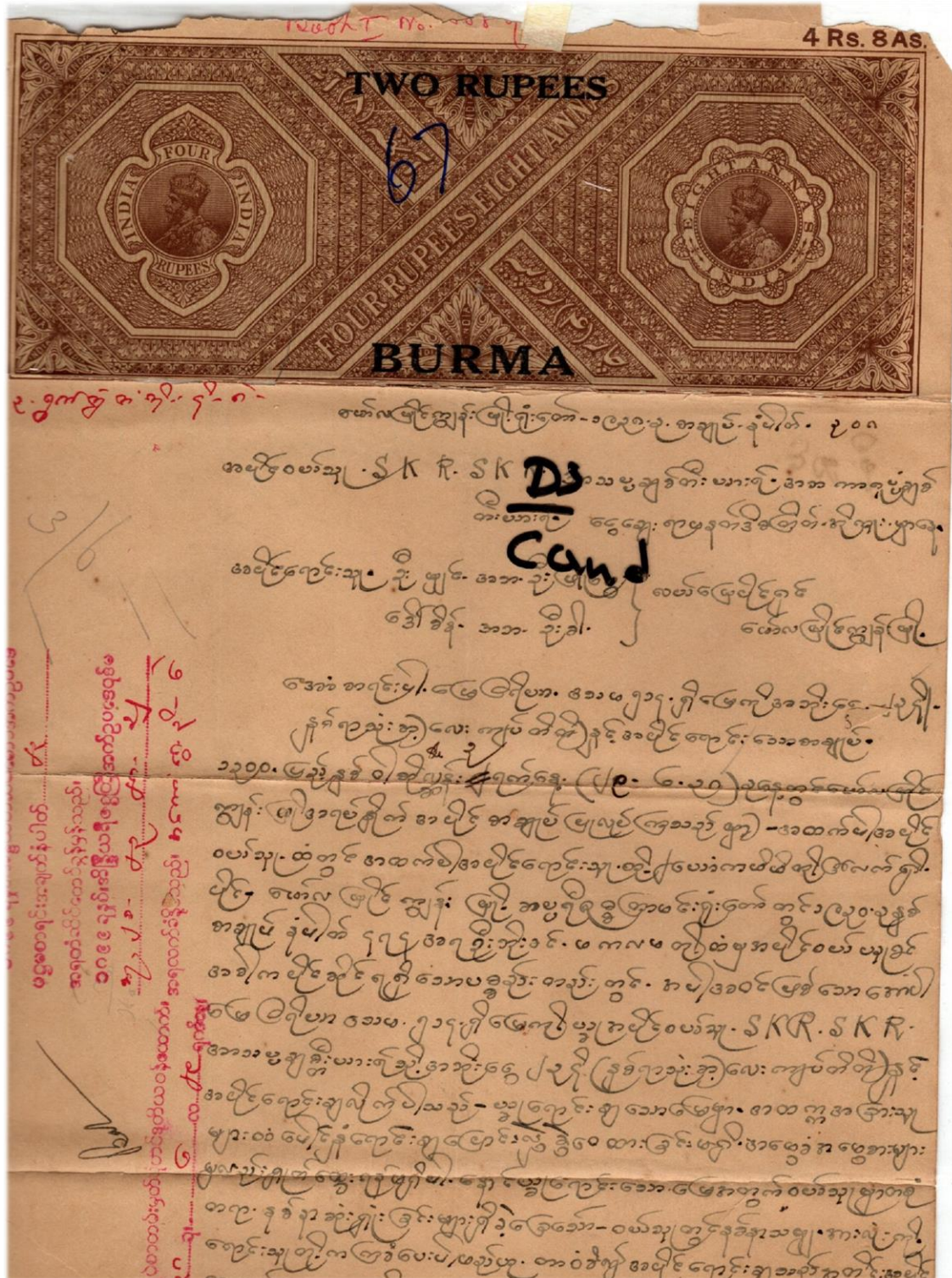
Delhi Durbar

King George V	Details	Type 30
Image	King George V	
Overprint	Words "BURMA" overprinted in black ink on Design at Bottom Center	
British India Type	Type 14	
Variety	Non-Judicial Stamp Paper for General Use	
Design	Two Images on Two Sides NO Denomination in Hindi Below the Header & Printer Name Not Printed	
Court Fee	N/A	
Copy Paper	N/A	
Denominations	1 to 9 Rupees	
Color	Brown	
Denomination On Top Right Corner	Yes	
Denomination in Hindi Below the Header	No	
Color of Denomination Text Below Header	N/A	
Watermark	3	
		
Printer	India Security Press at Nashik No Printer Name Printed	
Underprint "GOVERNMENT IMPRESSED STAMP"	N/A	
Size in mm	Height: 343 Width: 210	

King George V	List of Denominations	Type 30
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British Burma ID	Denomination	British India ID	Burma Overprint Details	Information	Confirmed
Type 30-2r	2 Rupees Overprinted on 4 Rupees 8 Annas	GV.T14.4r8a	Words "BURMA" overprinted in black ink on Design at Bottom Center		Image






Type 30-2r

Image Courtesy: David Sher

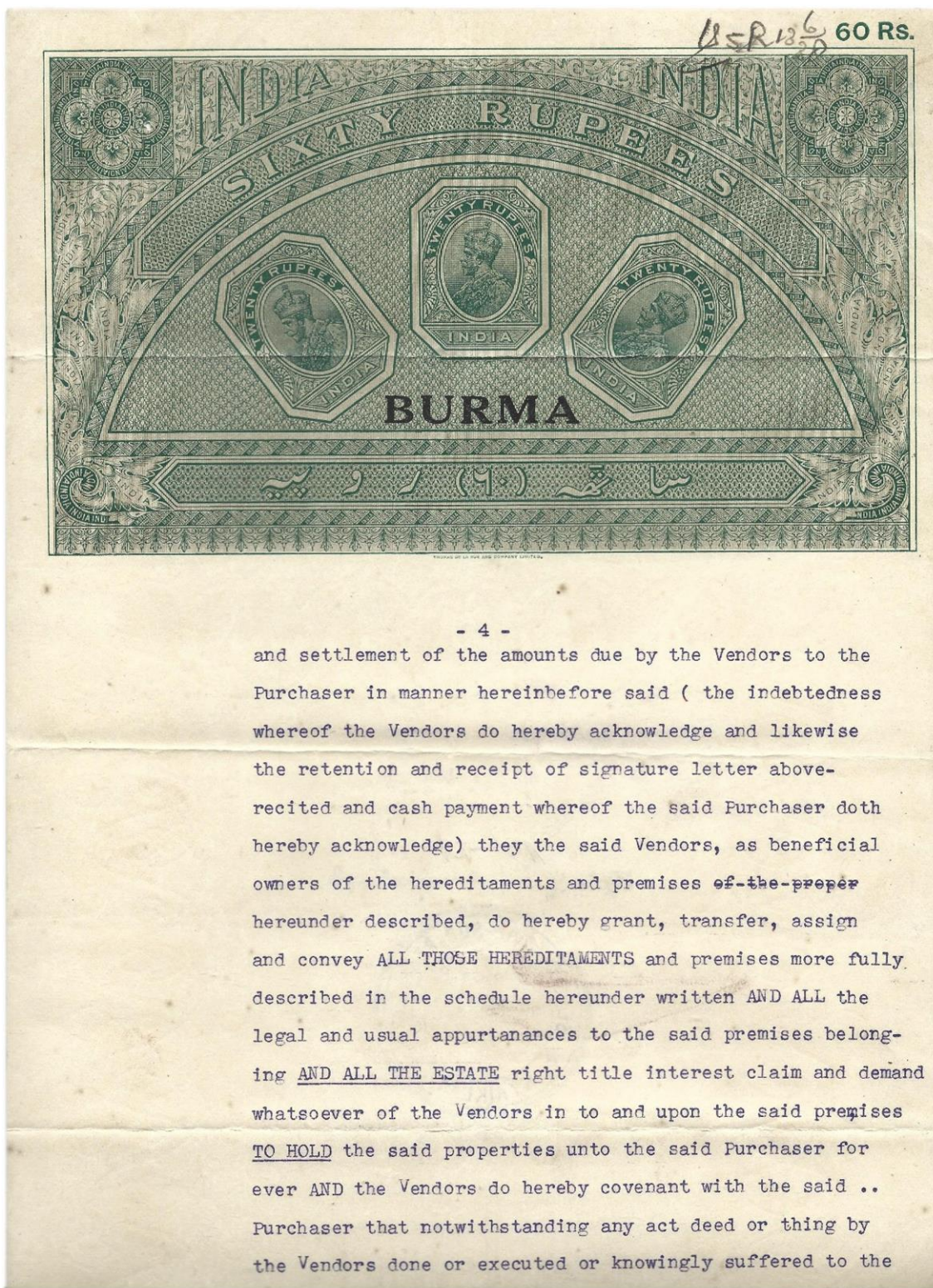
King George V	Details	Type 32
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Image	King George V			
Overprint	Word “BURMA” overprinted in black ink in center just below KGV images or Word “BURMA” overprinted in black ink in center just above KGV images or Words “BURMA” overprinted in black ink in On Design, Twice on top left & Right			
British India Type	Type 15	Type 25	Type 35	Type 350
Variety	Non-Judicial Stamp Paper for General Use			Judicial Stamp Paper for Court Fee
Design	Multiple Images in the Center to Form the Required Denomination			
Court Fee	N/A	N/A	N/A	INDIA COURT FEE Band Printed Below the Design Type 35
Copy Paper	N/A			
Denominations	10 to 95 Rupees			25 to 95 Rupees
Color	Green			
Denomination On Top Right Corner	Yes			
Denomination in Hindi Below the Header	No	Yes	Yes	Yes
Color of Denomination Text Below Header	N/A	Grey	Same as Header	Same as Header
Watermark	8 			
Printer	1b: THOMAS DE LA RUE AND COMPANY LIMITED. 1 Dot: Dot at the end	India Security Press at Nashik No Printer Name Printed		
Size in mm	Height: 405 Width: 214			

King George V	List of Denominations	Type 32
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British Burma ID	Denomination	British India ID	Burma Overprint Details	Information	Confirmed
Type 32-60r-1	60 Rupees	GV. T15 .60r	Word "BURMA" overprinted in black ink in center just below KGV images	No Denomination in Hindi Below the Header	Yes
Type 32-60r-2	60 Rupees	GV. T25 .60r	Word "BURMA" overprinted in black ink in center just below KGV images	Grey Color of Denomination Text Below Header	Image
Type 32-60r-3	60 Rupees	GV. T35 .60r	Word "BURMA" overprinted in black ink in center just below KGV images	Green Color of Denomination Text Below Header	Image
Type 32-60r-4	60 Rupees	GV. T350 .60r		Green Color of Denomination Text Below Header & INDIA COURT FEE Band Printed Below the Design	
Type 32-75r-1	75 Rupees	GV. T15 .60r		No Denomination in Hindi Below the Header	
Type 32-75r-2	75 Rupees	GV. T25 .60r	Word "BURMA" overprinted in black ink in center just above KGV images	Grey Color of Denomination Text Below Header	Image
Type 32-75r-3	75 Rupees	GV. T35 .60r	Word "BURMA" overprinted in black ink in center just above KGV images	Green Color of Denomination Text Below Header	Yes
Type 32-75r-4	75 Rupees	GV. T35 .60r	Words "BURMA" overprinted in black ink in On Design, Twice on top left & Right	Green Color of Denomination Text Below Header	Image
Type 32-75r-5	75 Rupees	GV. T350 .60r	Words "BURMA" overprinted in black ink in On Design, Twice on top left & Right	Green Color of Denomination Text Below Header & INDIA COURT FEE Band Printed Below the Design	Image





Type 32-60r-1



Type 32-60r-2

Image Courtesy: David Sher



Type 32-60r-3

Image Courtesy: Revenue Reverend by Andrew McClellan (<https://www.revrevd.com>)



Type 32-75r-2

Image Courtesy: Revenue Reverend by Andrew McClellan (<https://www.revrevd.com>)



Type 32-75r-3




Type 32-75r-4

Image Courtesy: Revenue Reverend by Andrew McClellan (<https://www.revrevd.com>)



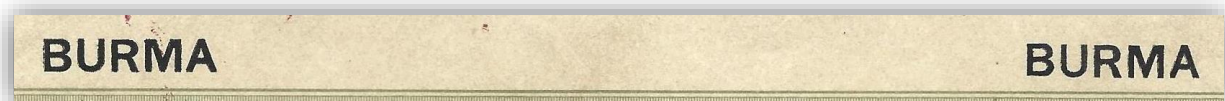
Type 32-75r-5

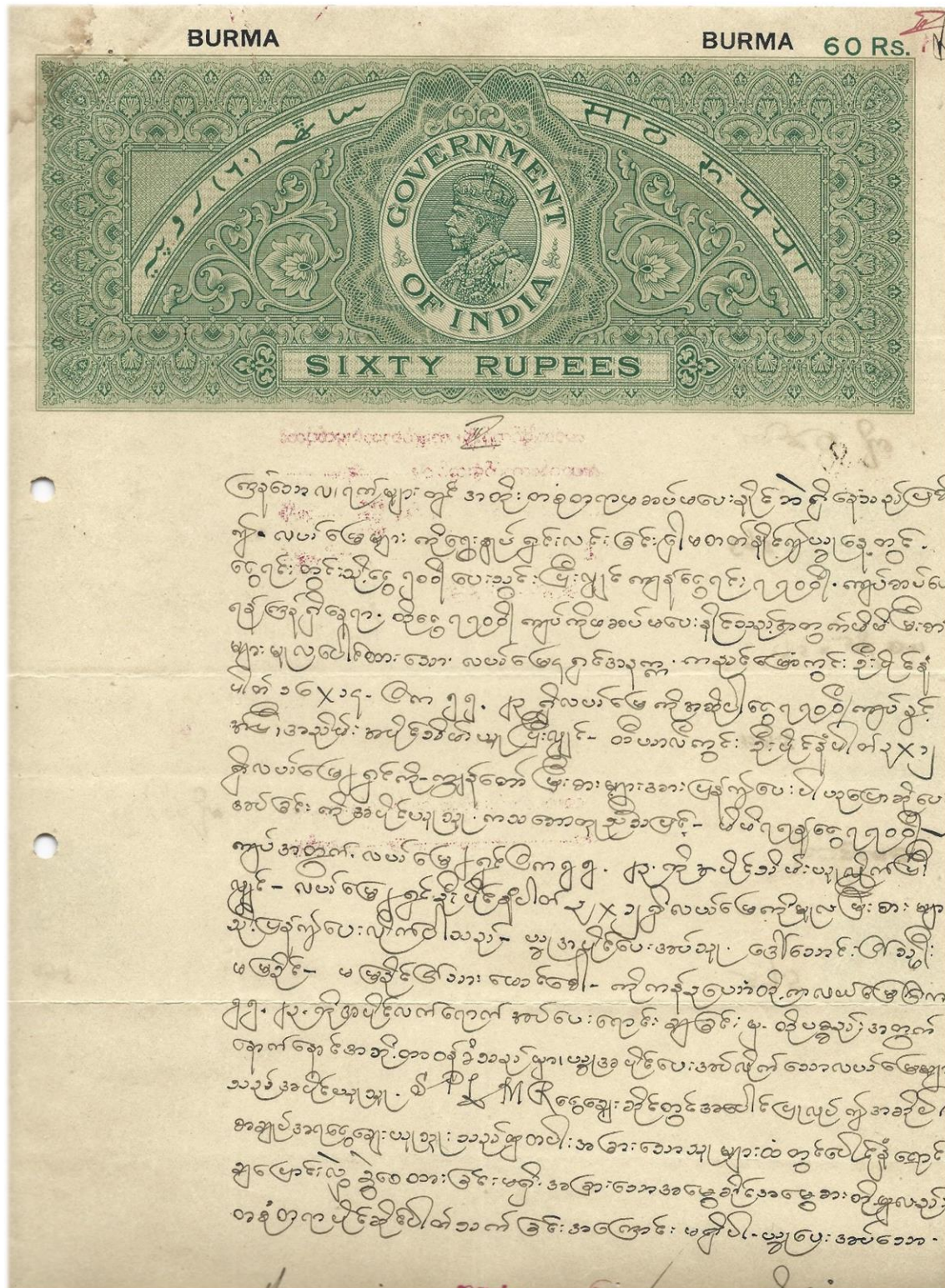
Image Courtesy: Image Courtesy: David Sher

King George V		Details	Type 34
Image	King George V		
Overprint	Words “BURMA” overprinted in black ink in On Top White Space, Twice on top Left & Right		
British India Type	Type 50	Type 500	
Variety	Non-Judicial Stamp Paper for General Use	Judicial Stamp Paper for Court Fee	
Design	Only One Larger Image in the Center		
Court Fee	N/A	INDIA COURT FEE at Top of the Design Type 50	
Copy Paper	N/A		
Denominations	10 to 950 Rupees	25 to 950 Rupees	
Color	Green: From 10 to 95 Red: From 100 to 950		
Denomination On Top Right Corner	Yes		
Denomination in Hindi Below the Header	No		
Watermark	2 		
Printer	India Security Press at Nashik No Printer Name Printed		
Size in mm	Height: 342 Width: 214 Rs. 100 & Above Height: 342 Width: 217		

King George V	List of Denominations	Type 34
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British Burma ID	Denomination	British India ID	Burma Overprint Details	Information	Confirmed
Type 34-60r-1	60 Rupees	GV. T50 .60r	Words “BURMA” overprinted in black ink in On Top White Space, Twice on top Left & Right		Yes
Type 34-60r-2	60 Rupees	GV. T150 .60r		Words “INDIA COURT FEE” printed at Top of the Design	
Type 34-75r-1	75 Rupees	GV. T50 .75r	Words “BURMA” overprinted in black ink in On Top White Space, Twice on top Left & Right		Image
Type 34-75r-2	75 Rupees	GV. T150 .75r	Words “BURMA” overprinted in black ink in On Top White Space, Twice on top Left & Right	Words “INDIA COURT FEE” printed at Top of the Design	Image





Type 34-60r-1




Type 34-75r-1

Image Courtesy: Revenue Reverend by Andrew McClellan (<https://www.revrevd.com>)



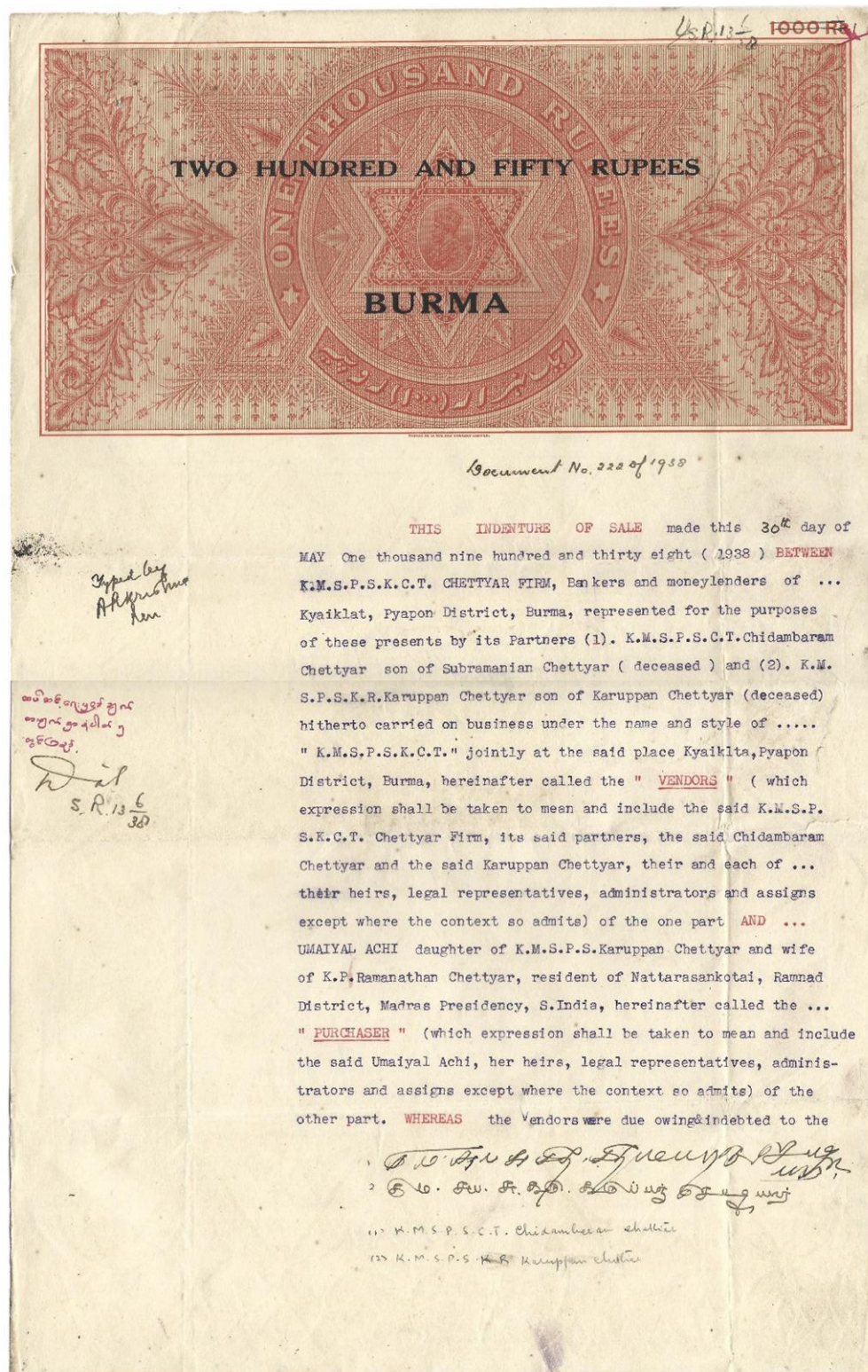
Type 34-75r-2

Image Courtesy: Revenue Reverend by Andrew McClellan (<https://www.revrevd.com>)

King George V		Details	Type 36
Image	King George V		
Overprint	Word “BURMA” overprinted in black ink in center just below KGV image or Words “BURMA” overprinted in black ink in On Design, Twice on top Left & Right		
British India Type	Type 17	Type 550	
Variety	Non-Judicial Stamp Paper for General Use	Judicial Stamp Paper for Court Fee	
Design	Multiple Images in the Center to Form the Required Denomination	Only One Larger Image in the Center	
Court Fee	N/A	INDIA COURT FEE Words Part of the Design	
Denominations	100 to 1000 Rupees	3000 to 150000 Rupees	
Color	Red: From 100 to Below 500 Purple: From 500 to Below 1000 Orange: 1000	Green & Blue	
Denomination On Top Right Corner	Yes	No	
Denomination in Hindi Below the Header	No	No	
Watermark	9 		
Printer	1b: THOMAS DE LA RUE AND COMPANY LIMITED. 1 Dot: Dot at the end	India Security Press at Nashik No Printer Name Printed	
Size in mm	Height: 420 Width: 266	Height: 432 Width: 275	

King George V	List of Denominations	Type 36
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British Burma ID	Denomination	British India ID	Burma Overprint Details	Information	Confirmed
Type 36-250r	250 Rupees Overprinted on 1000 Rupees	GV. T17 .1000r	Word "BURMA" overprinted in black ink in center just below KGV image		Yes
Type 36-5000r	5000 Rupees	GV. T550 .5000r	Words "BURMA" overprinted in black ink in On Design, Twice on top Left & Right	Words "INDIA COURT FEE" Part of the Design	Image



Type 36-250r



Type 36-5000r

Image Courtesy: David Sher, Image found among the files of the late Gerald Davis

Government of Burma Stamp Papers of King George V

5

Burma was part of British India till 1937. Burma was separated from India in 1937.

The Indian Statutory Commission, led by Sir John Simon, was sent to Burma in January 1929 to review the political structure put in place in 1921, when the diarchy system was introduced through an extension of the Government of India Act to Burma.

In 1930, the Simon Commission recommended the immediate separation of Burma from India but there was no clear political consensus to do so among the British, Indian, and Burmese forces within Burma.

The Government of Burma Act 1935 confirmed that separation would occur on 1st April, 1937, ending 51 years of the country being ruled as a province of India.

The Burma Stamp Act was passed to regulate the stamp duties to be charged in Burma. It was called “Indian Stamp (Burma Amendment) Act (V of 1935)”.

Following are some of the relevant sections from The Burma Stamp Act:

Chapter I

*(11) "duly stamped", as applied to an instrument, means that the instrument bears an adhesive or **impressed stamp** of not less than proper amount and that such stamp has been affixed or used accordance with the law for the time being in force in the Union of Burma;*

(13) "impressed stamp" includes

(a) labels affixed and impressed by the proper officer, and

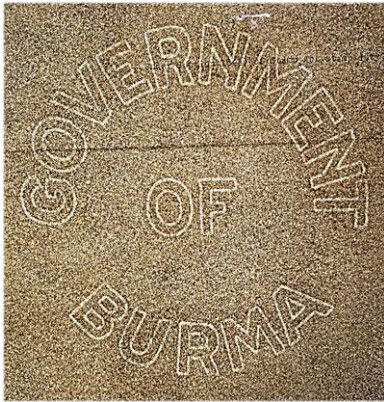
*(b) **stamps embossed or engraved on stamped paper;***

Chapter II

*13. Every instrument written upon **paper stamped with an impressed stamp** shall be written in such manner that the stamp may appear on the face of the instrument and cannot be used for or applied to any other instrument.*

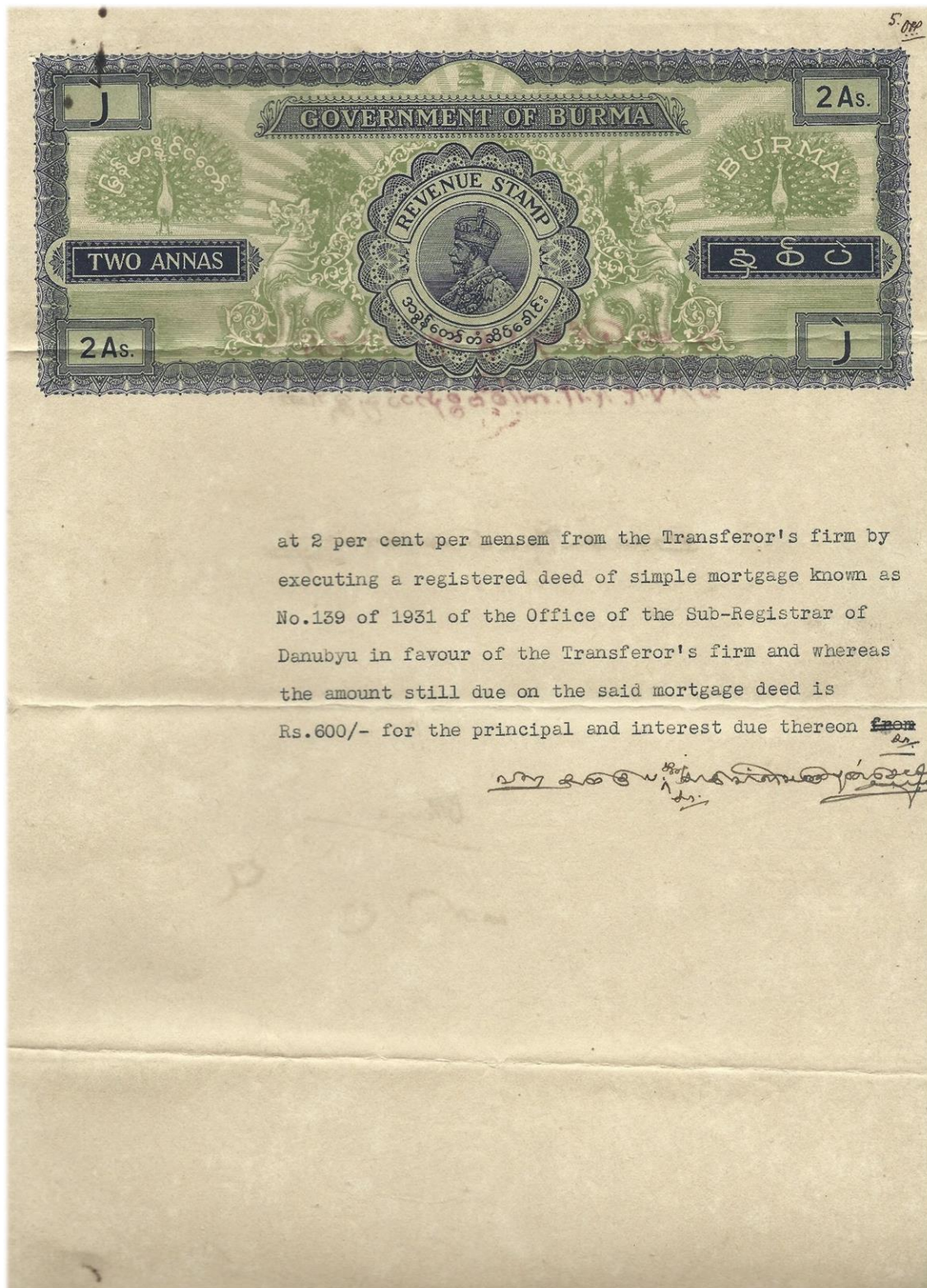
Burma Court Fees Act was the enabling act for collecting the court fees using Judicial Stamp Papers in Burma.

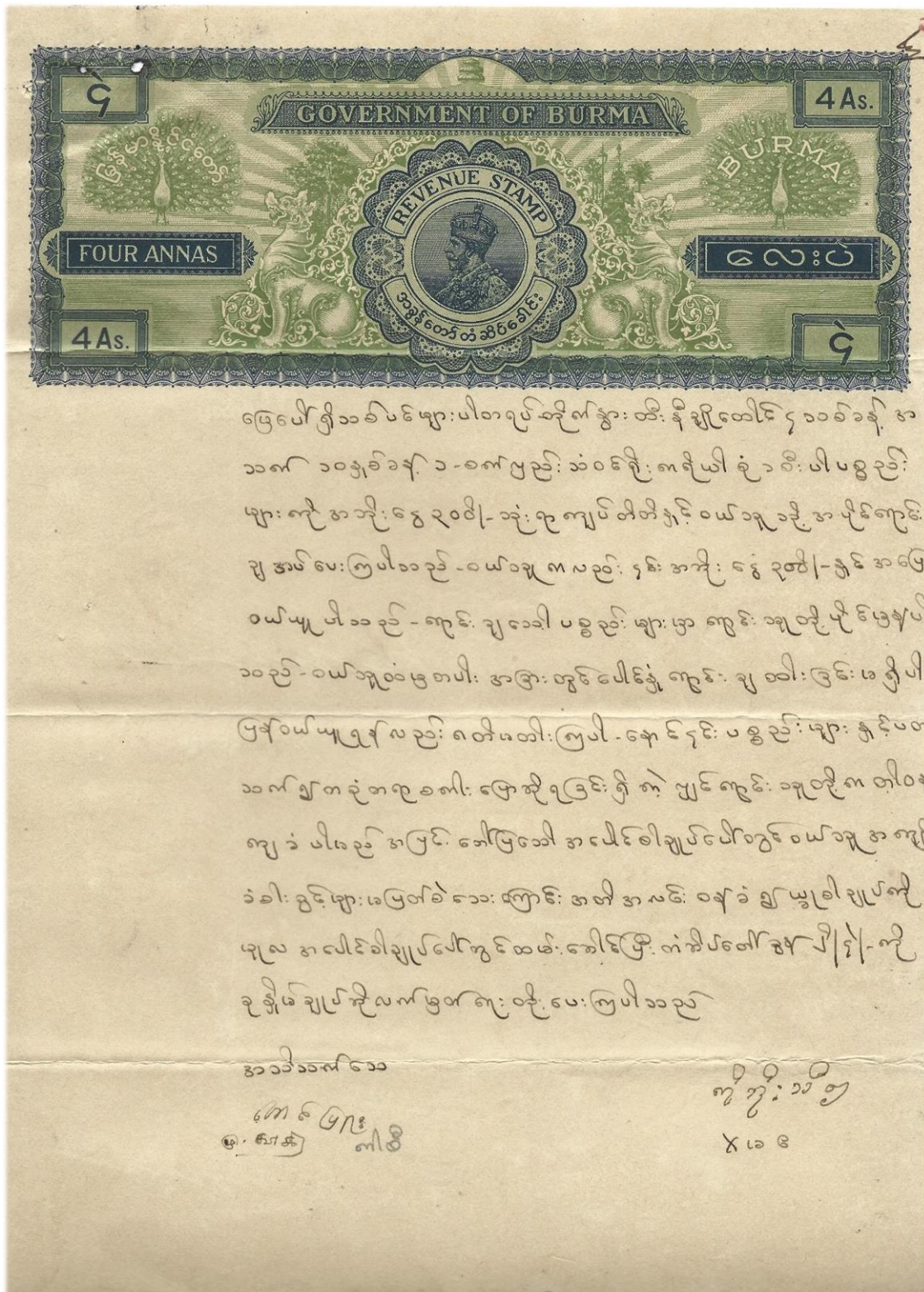
After Burma was separated from India, Stamp Papers specifically to be used in Burma were introduced.

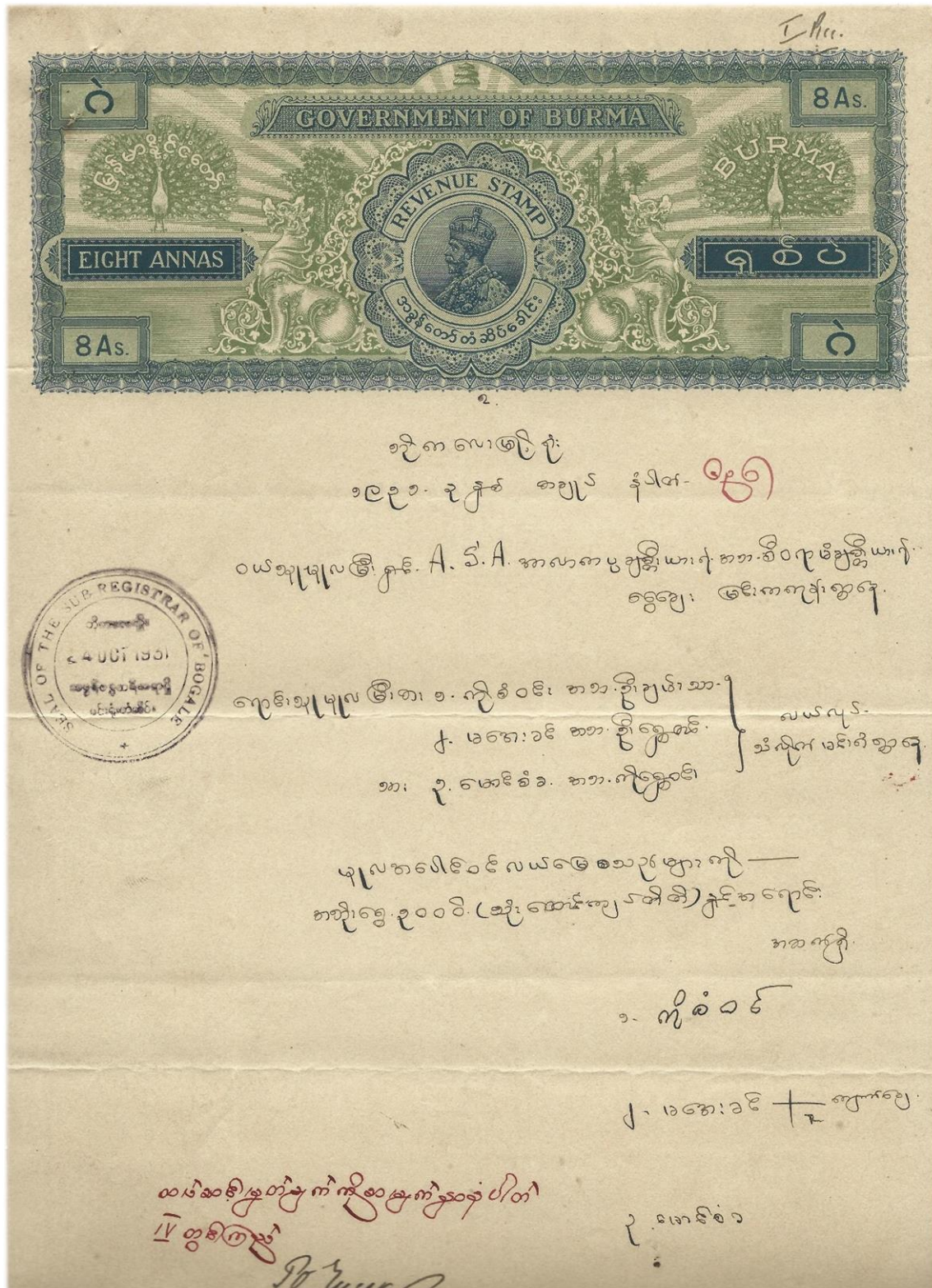
King George V	Details	Type 50
Image	King George V	
Variety	Non-Judicial Stamp Paper for General Use	
Design	Only One Image in the Center	
Court Fee	N/A	
Copy Paper	N/A	
Denominations	2 Annas to 250 Rupees	
Denomination On Top Right Corner	No	
Denomination in Hindi Below the Header	No	
Color of Denomination Text Below Header	N/A	
Watermark	<p>21: Text “Government Of Burma” Printed as a Circle</p> 	
Printer	India Security Press at Nashik No Printer Name Printed	
Size in mm	Height: 310 Width: 210	
Information	The inscription on the left hand peacock reads “Myanmar Naing Gan Daw” i.e. name of the country in Burmese language	

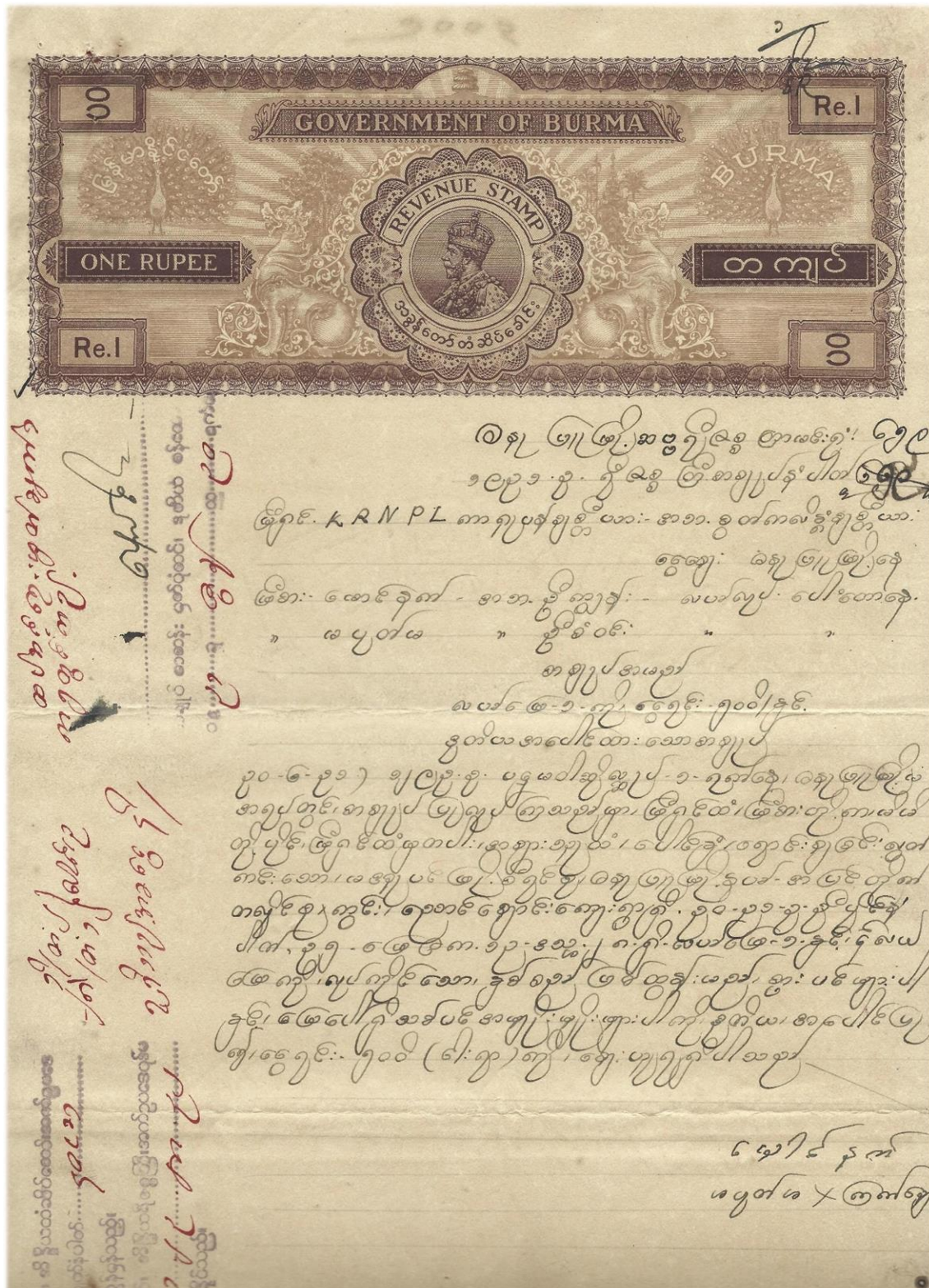
King George V	List of Denominations	Type 50
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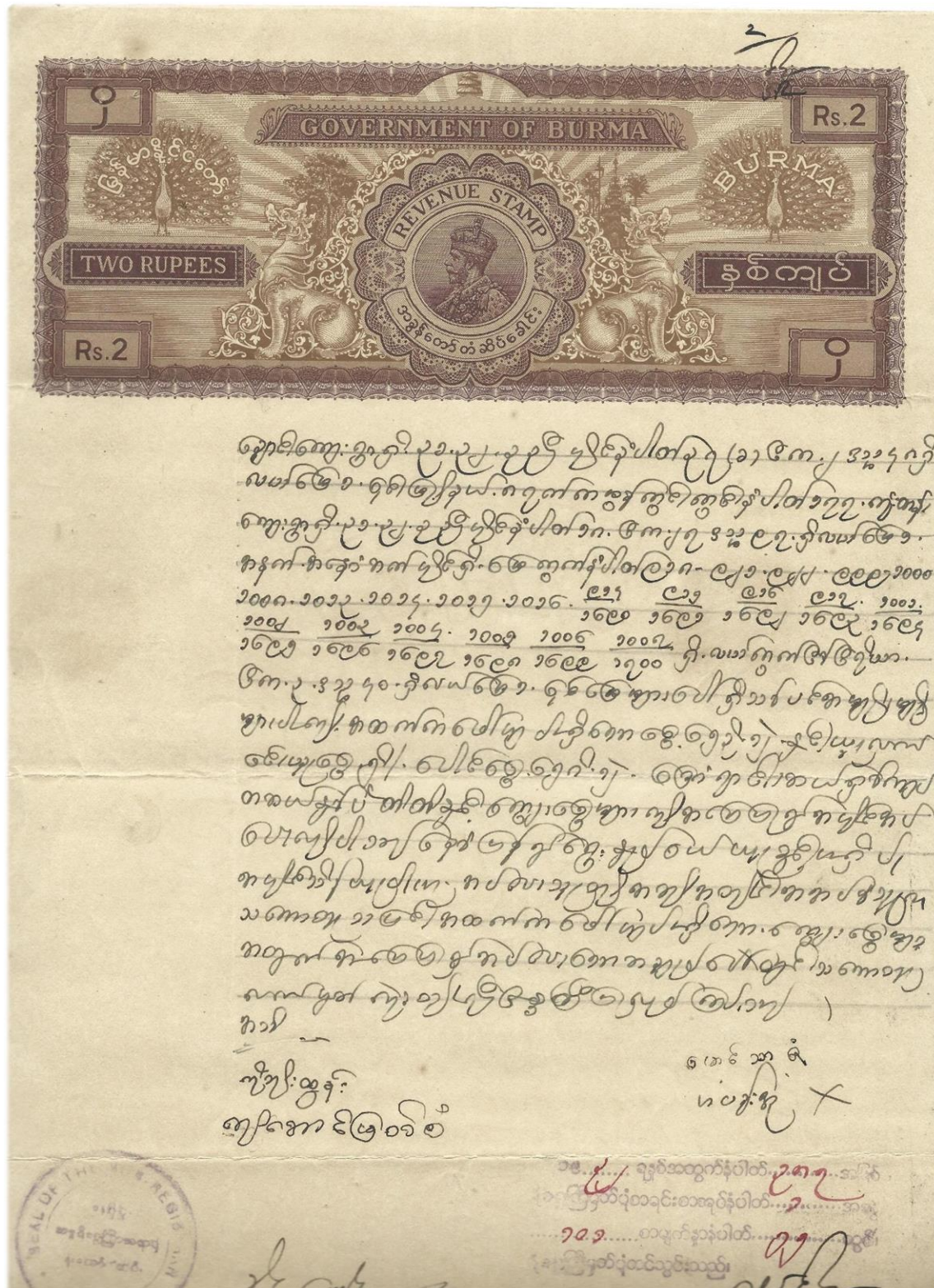
British Burma ID	Denomination	Information	Confirmed
Type 50-2a	2 Annas		Yes
Type 50-4a	4 Annas		Yes
Type 50-8a	8 Annas		Yes
Type 50-1r	1 Rupee		Yes
Type 50-2r	2 Rupees		Yes
Type 50-5r	5 Rupees		Yes
Type 50-10r	10 Rupees		Yes
Type 50-20r	20 Rupees	Only design head Specimen known Watermark: Partial Text 'TOWGOOD'S'	Yes
Type 50-25r	25 Rupees		Yes
Type 50-100r	100 Rupees		Yes
Type 50-250r	250 Rupees		Yes

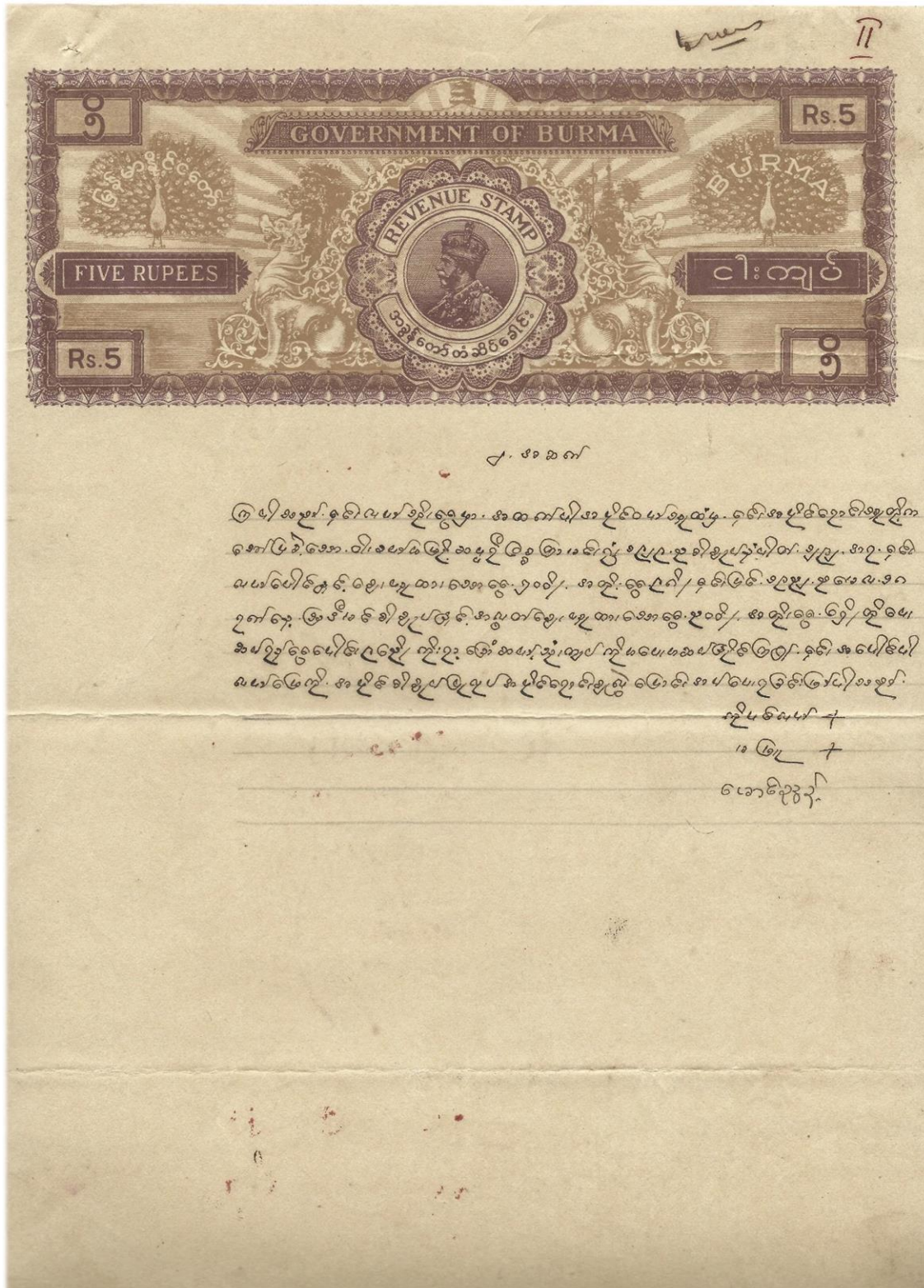


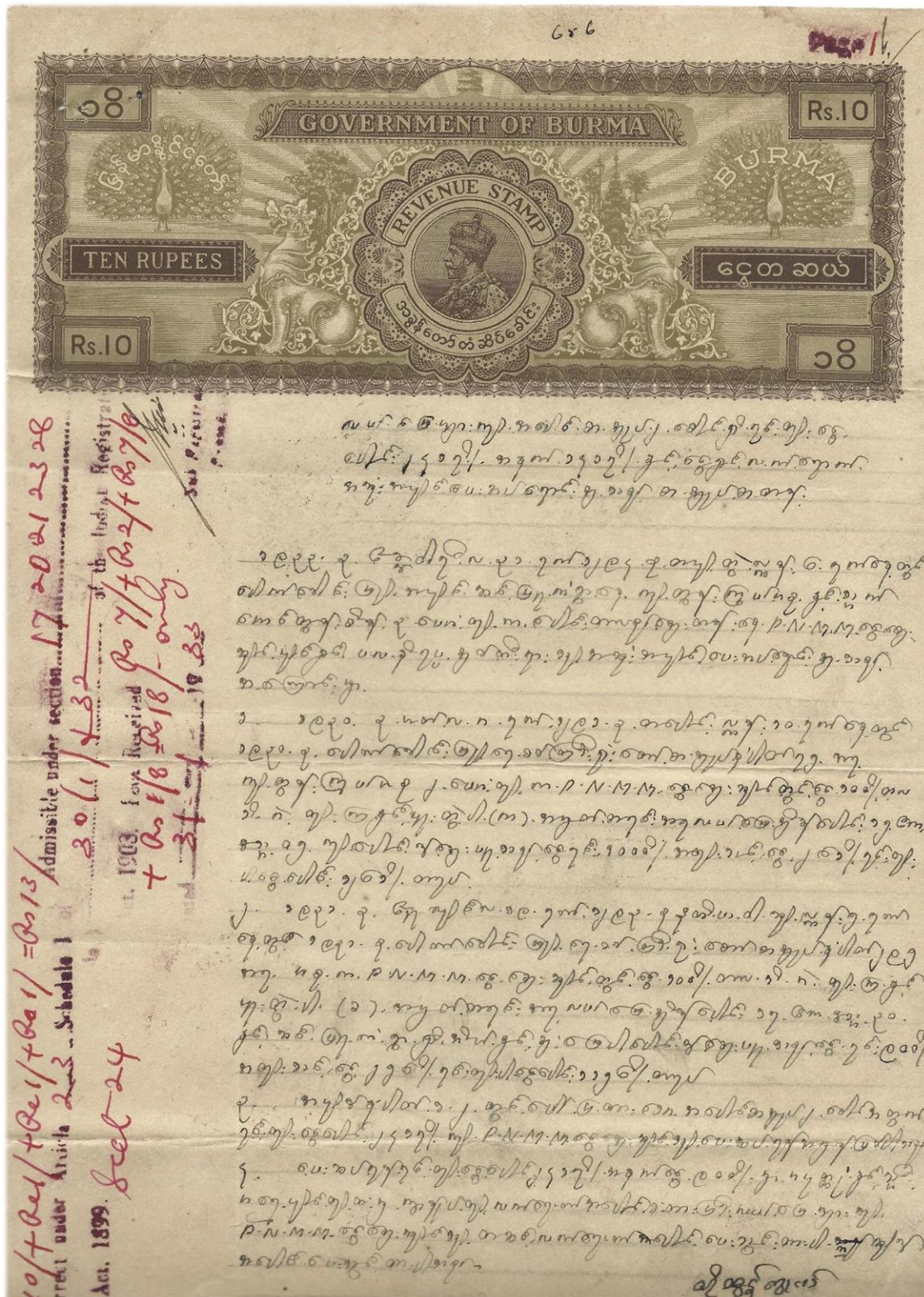




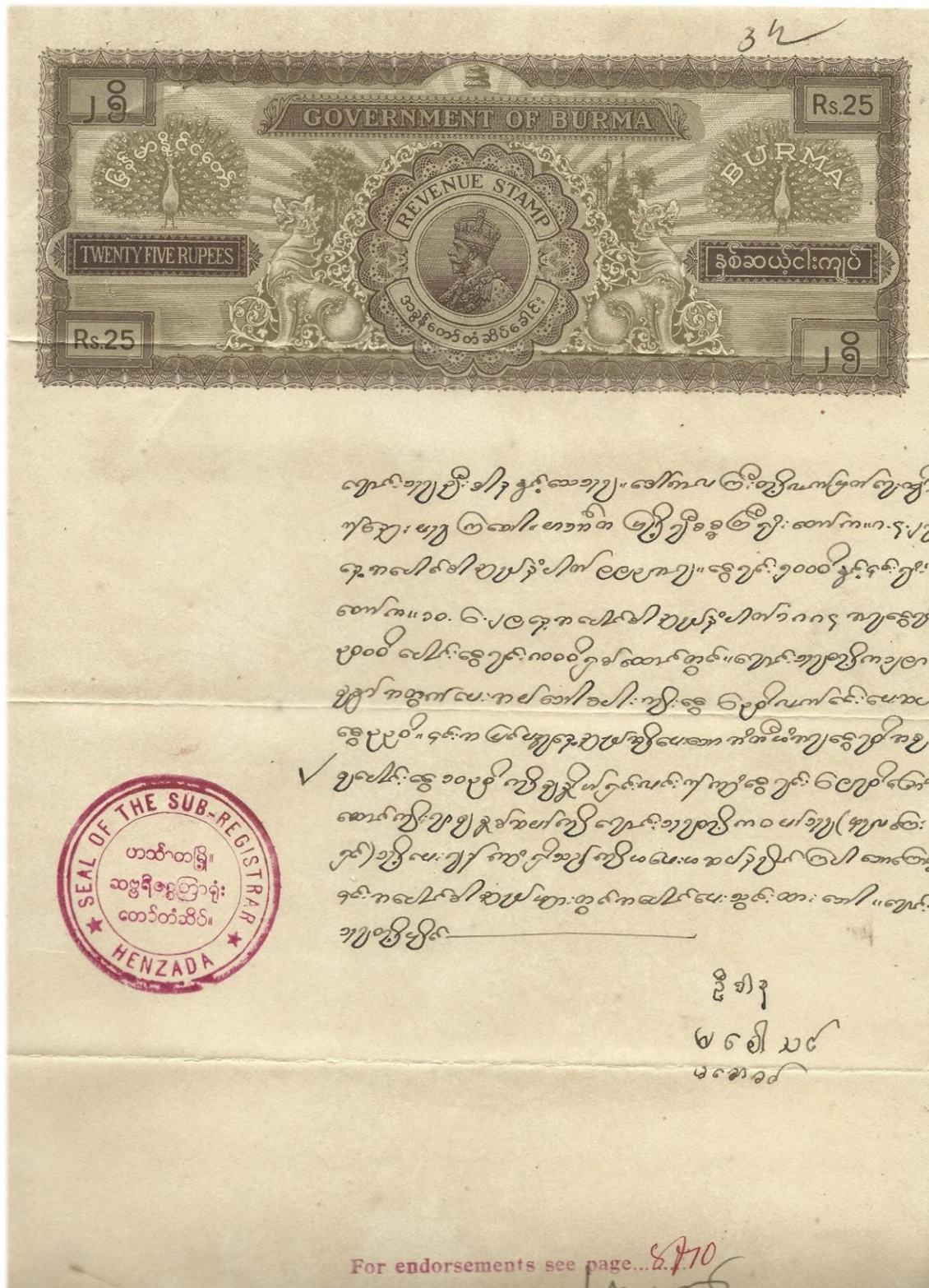


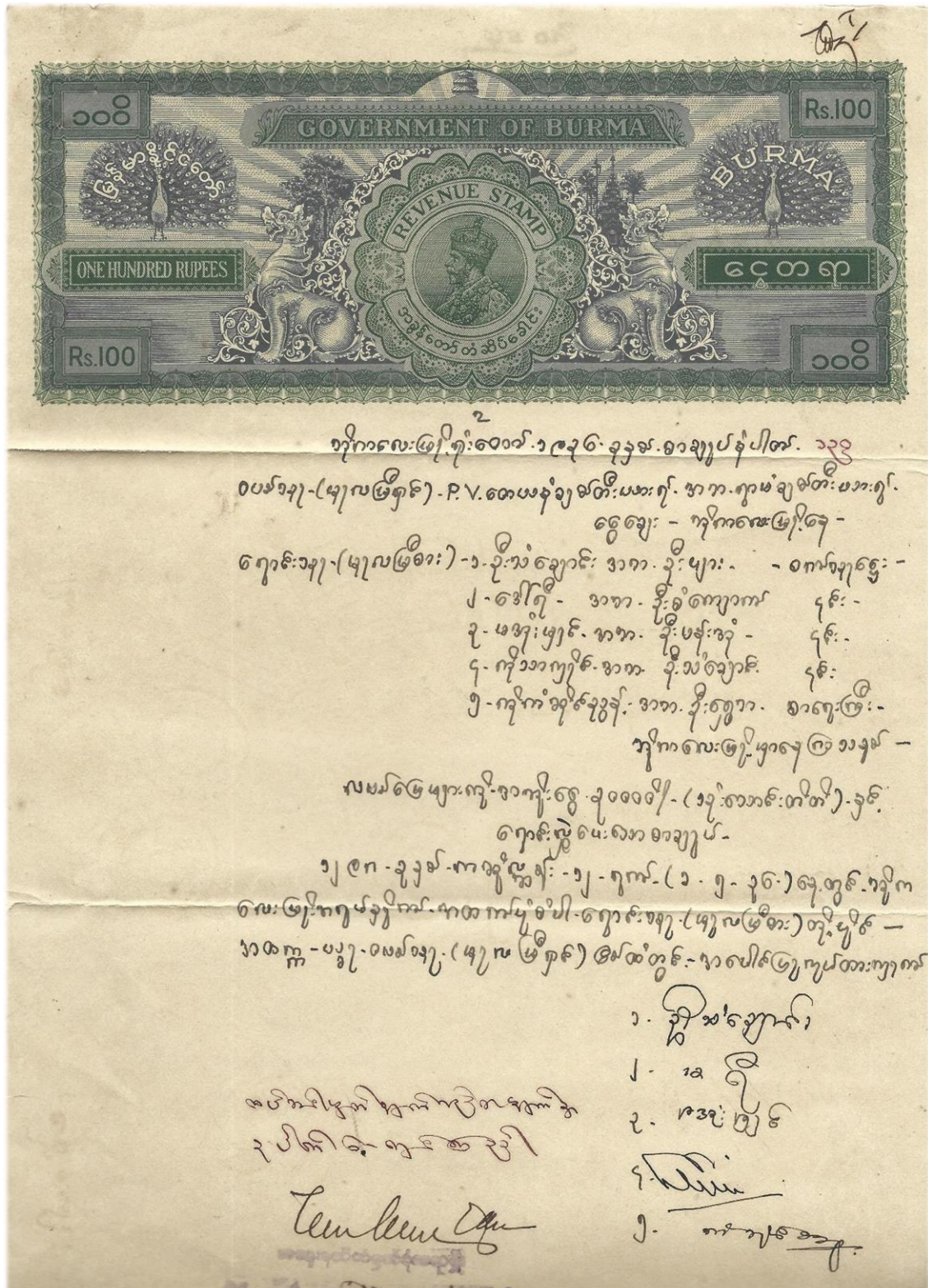






*Specimen*





157

9/1/41

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GOVERNMENT OF BURMA

RUPEES TWO HUNDRED & FIFTY

Rs.250

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REVENUE STAMP

DEED OF CONVEYANCE.

This indenture made between C.A.M.K.Kasi Chettiar son of Mutharasappa Chettiar Naticottai Money lending Chettiar by caste at present residing at Kanadukatham, Rammad District, Madras Presidency, South India, carrying on business under the name and vilasam style of C.A.M.K. Firm at Merchant Street, Toungoo, and other places herein- after to be known the Vendor (which expression shall include himself, his heirs, successors, legal representatives and assignee) of the one part and P.V.P.L.Palaniappa Chettiar son of Viravan Chettiar, resident of Rayavaram village, Pudukotta State in Madras Presidency, South India, herein- after to be known the Vendee (which expression shall include himself, his heirs, successors, legal representatives and assigns) of the other part.

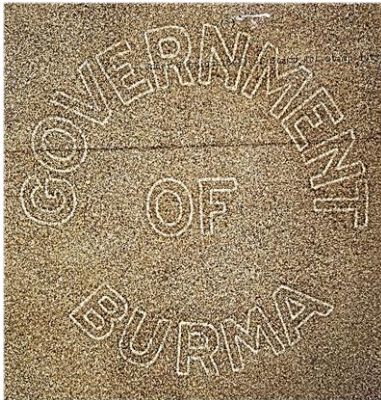
Whereas the Vendor borrowed a sum of Rs.25952/13/- by executing a promissory note dated the 11th Irpasi month Pava year (27-10-34) bearing interest at Rangoon Nadapu rate in favour of the Vendee and whereas a sum of Rs.1500/- (made of Rs.500/- on 24-2-35, Rs.300/- on 24-9-35, Rs.200/- on 29-11-35, Rs.300/- on 15-7-36 and Rs.200/- on 4-10-36)

Stamp corner under Article 23 of the Indian Stamp Act, 1899. Admissible under sections 17, 21, 23, 28, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 72, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89, 90, 91, 92, 93, 94, 95, 96, 97, 98, 99, 100.

Joint Registrar, Toungoo, Dated 21-4-1937

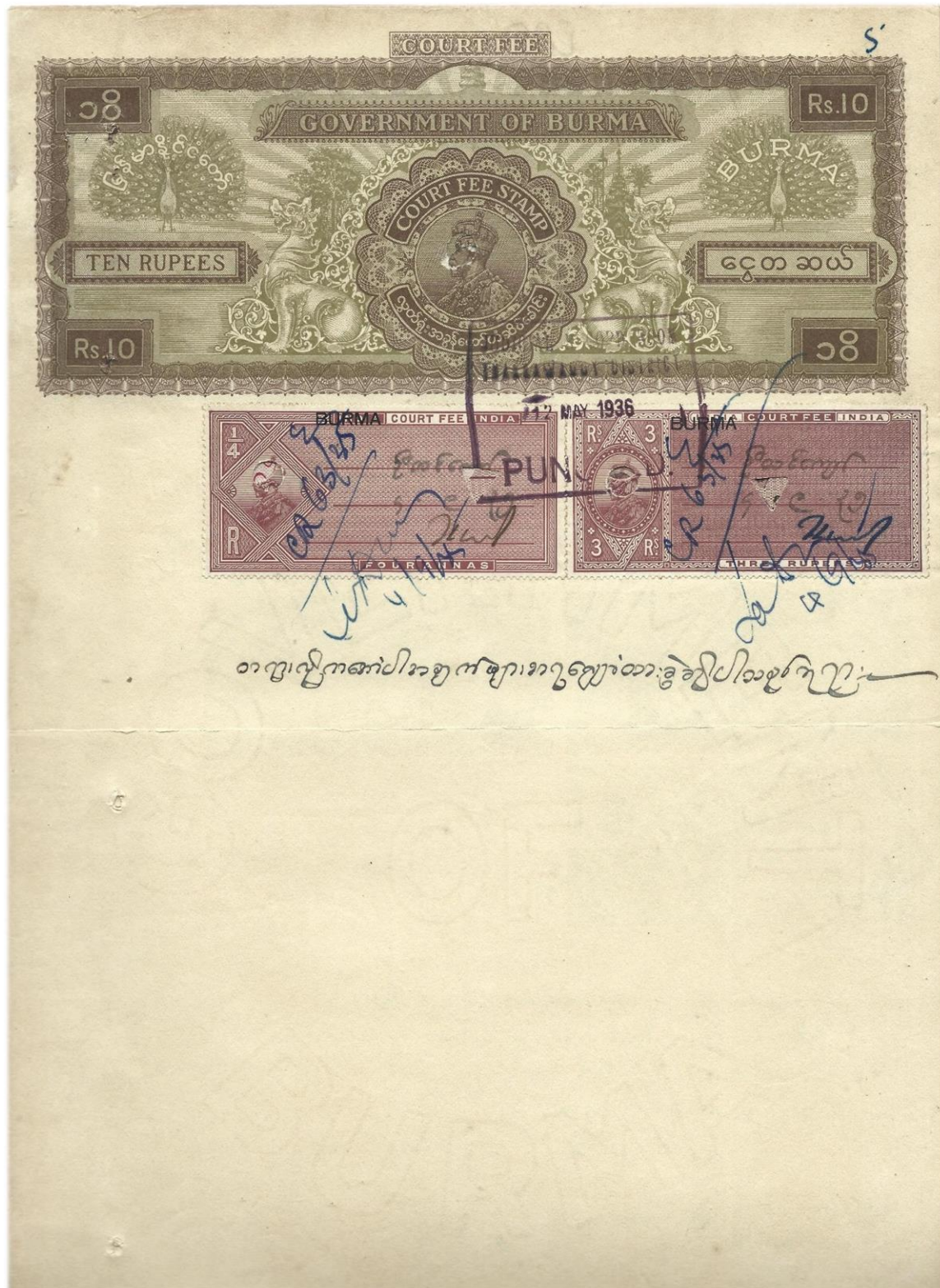
For endorsement see pages 1, 2, 4, 6 of 10.

Rs. 100/- under A. 1-2-3-4-5-6-7-8-9-10-11-12-13-14-15-16-17-18-19-20-21-22-23-24-25-26-27-28-29-30-31-32-33-34-35-36-37-38-39-40-41-42-43-44-45-46-47-48-49-50-51-52-53-54-55-56-57-58-59-60-61-62-63-64-65-66-67-68-69-70-71-72-73-74-75-76-77-78-79-80-81-82-83-84-85-86-87-88-89-90-91-92-93-94-95-96-97-98-99-100.

King George V	Details	Type 150
Image	King George V	
Variety	Judicial Stamp Paper	
Design	Only One Image in the Center	
Court Fee	“ COURT FEE ” at Top of the Design on Type 50	
Copy Paper	N/A	
Denominations	10 Rupees to 250 Rupees	
Denomination On Top Right Corner	No	
Denomination in Hindi Below the Header	No	
Color of Denomination Text Below Header	N/A	
Watermark	<p>21: Text “Government Of Burma” Printed as a Circle</p> 	
Printer	India Security Press at Nashik No Printer Name Printed	
Size in mm	Height: 310 Width: 210	
Information	The inscription on the left hand peacock reads “Myanmar Naing Gan Daw” i.e. name of the country in Burmese language	

King George V	List of Denominations	Type 150
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British Burma ID	Denomination	Information	Confirmed
Type 150-10r	10 Rupees	“COURT FEE” at Top of the Design on Type 50	Yes
Type 150-25r	25 Rupees	“COURT FEE” at Top of the Design on Type 50	Yes
Type 150-100r	100 Rupees	“COURT FEE” at Top of the Design on Type 50	Image
Type 150-250r	250 Rupees	“COURT FEE” at Top of the Design on Type 50	Image



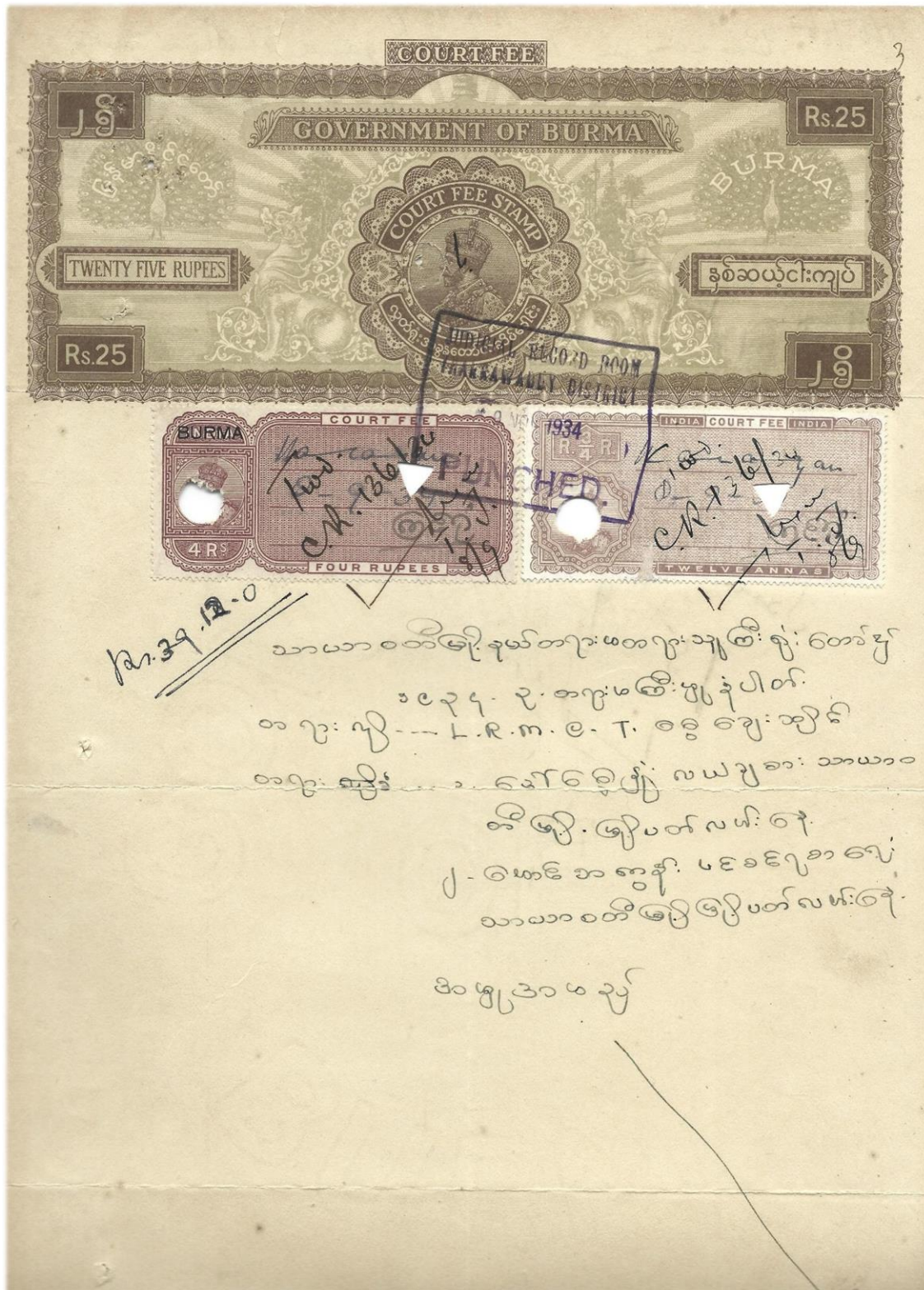




Image Courtesy: Revenue Reverend by Andrew McClellan (<https://www.revrevd.com>)



Image Courtesy: Revenue Reverend by Andrew McClellan (<https://www.revrevd.com>)

Military Administration of Burma Stamp Papers of King George V

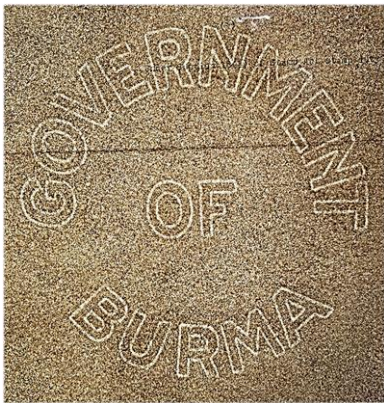
6

During Second World War, Burma was occupied by Japanese forces. The British 14th Army unit recaptured Mandalay on 20th March 1945 and Rangoon on 6th May 1945. And the British rule was restored in 1945.

The existing Government of Burma Stamp Papers of King George V were issued with “MILY. ADMIN.” in black ink overprinted at The India Security Press, Nasik Road by the Military Administration of Burma. The overprinted Stamp Papers were issued, because a large number of financial instruments of value like banknotes, postage stamps and the stamp papers were looted by the Japanese army. So as to distinguish the newly issued stamp papers by the Military Administration of Burma from the old looted ones, the overprint was printed.

Note that in 1945, King George VI was the ruling monarch, but during the chaotic times of the WWII, the existing supply of the available stamp paper of Burma with the image of King George V were issued with the “MILY. ADMIN.” overprint.



King George V	Details	Type 50M
Image	King George V	
Overprint	Text “MILY. ADMIN.” In Black Ink Overprinted	
Variety	Non-Judicial Stamp Paper for General Use	
Design	Only One Image in the Center	
Court Fee	N/A	
Copy Paper	N/A	
Denominations	2 Annas to 250 Rupees	
Denomination On Top Right Corner	No	
Denomination in Hindi Below the Header	No	
Color of Denomination Text Below Header	N/A	
Watermark	<p>21: Text “Government Of Burma” Printed as a Circle</p> 	
Printer	India Security Press at Nashik No Printer Name Printed	
Size in mm	Height: 310 Width: 210	
Information	The inscription on the left hand peacock reads “Myanmar Naing Gan Daw” i.e. name of the country in Burmese language	

King George V	List of Denominations	Type 50M
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British Burma ID	Denomination	Information	Confirmed
Type 50M-2a	2 Annas	Text “ MILY. ADMIN. ” In Black Ink Overprinted	
Type 50M-4a	4 Annas	Text “ MILY. ADMIN. ” In Black Ink Overprinted	Yes
Type 50M-8a	8 Annas	Text “ MILY. ADMIN. ” In Black Ink Overprinted	Yes
Type 50M-1r	1 Rupee	Text “ MILY. ADMIN. ” In Black Ink Overprinted	Yes
Type 50M-2r	2 Rupees	Text “ MILY. ADMIN. ” In Black Ink Overprinted	Yes
Type 50M-5r	5 Rupees	Text “ MILY. ADMIN. ” In Black Ink Overprinted	Yes
Type 50M-10r	10 Rupees	Text “ MILY. ADMIN. ” In Black Ink Overprinted	Yes
Type 50M-25r	25 Rupees	Text “ MILY. ADMIN. ” In Black Ink Overprinted	Yes
Type 50M-100r	100 Rupees	Text “ MILY. ADMIN. ” In Black Ink Overprinted	
Type 50M-250r	250 Rupees	Text “ MILY. ADMIN. ” In Black Ink Overprinted	

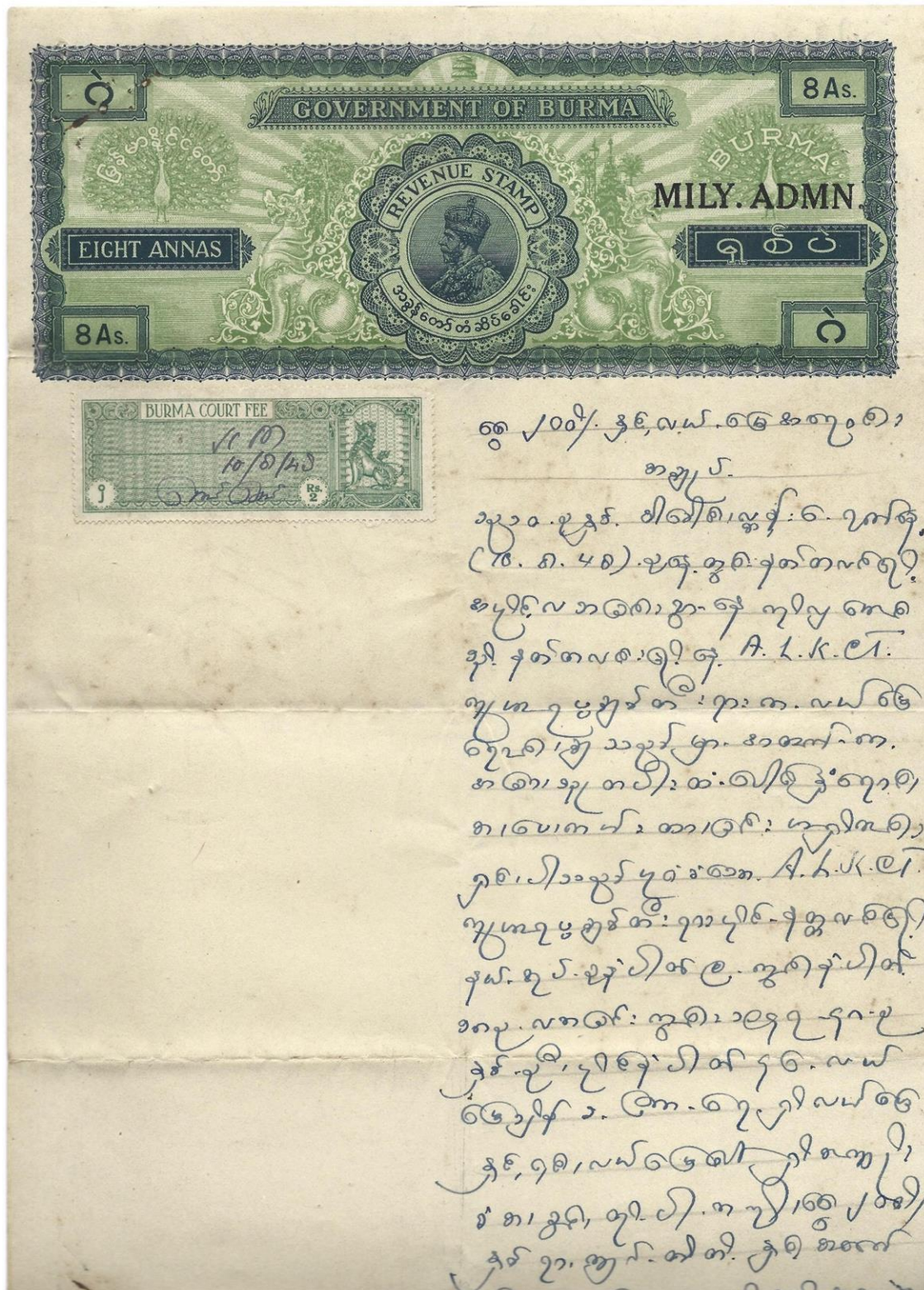


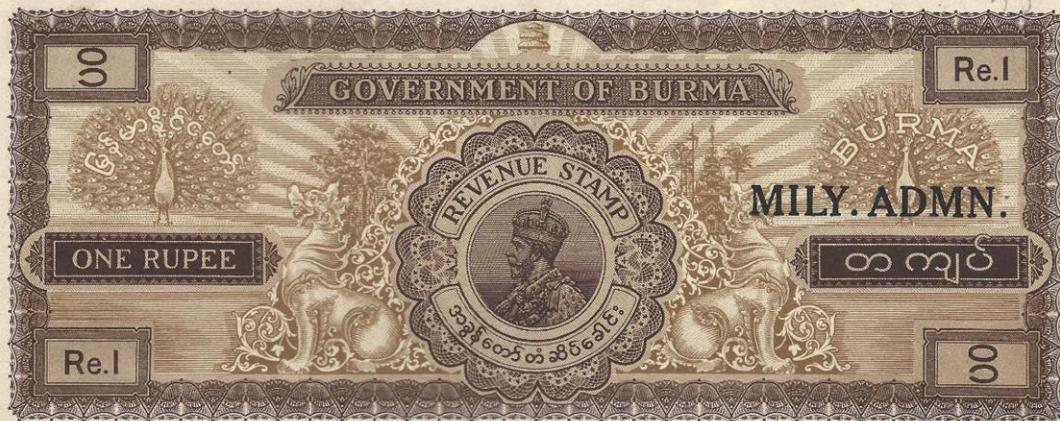
Page -2-

agreed to take the property described hereunder in schedule "A" by the FIRST PARTY for his share and those property described in schedule "B" by the SECOND PARTY for his share

NOW THIS INDENTURE WITNESSETH that in pursuance of the aforesaid decision and mutual agreement, the parties hereto do hereby declare that the said partnership of "R.A.N. Firm of Letpadan aforesaid shall be considered as determined and shall stand dissolved as from the day of May 1948, wherein each of the parties hereto doth hereby release for ever and discharge the other from all actions, proceedings whatsoever in respect of the properties allotted to the respective parties, i.e. those allotted to the FIRST PARTY in accordance with schedule "A" and those allotted to the SECOND PARTY in accordance with schedule "B", the parties entitled to enjoy absolutely and sell convey and transfer of the same. AND shall pay the revenues, taxes etc, thereon. THE parties are entitled to use the partnership name and style of R.M.A.N. for the management of assets allotted to each of them, but not for other purpose, the parties has taken possession of the title deeds etc; of the properties allotted to each of them as per schedules "A" and "B" referred to

[Handwritten signature]

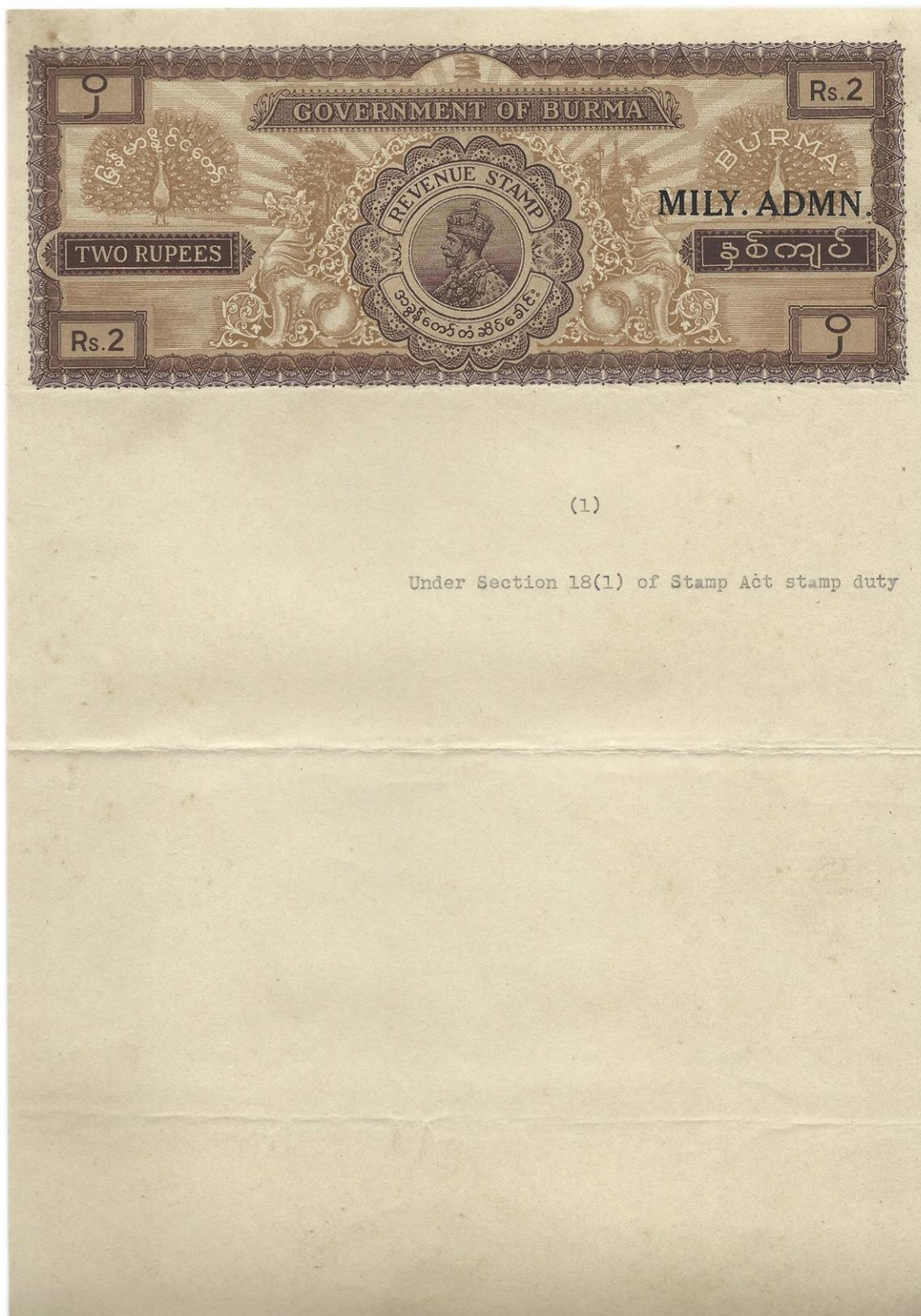


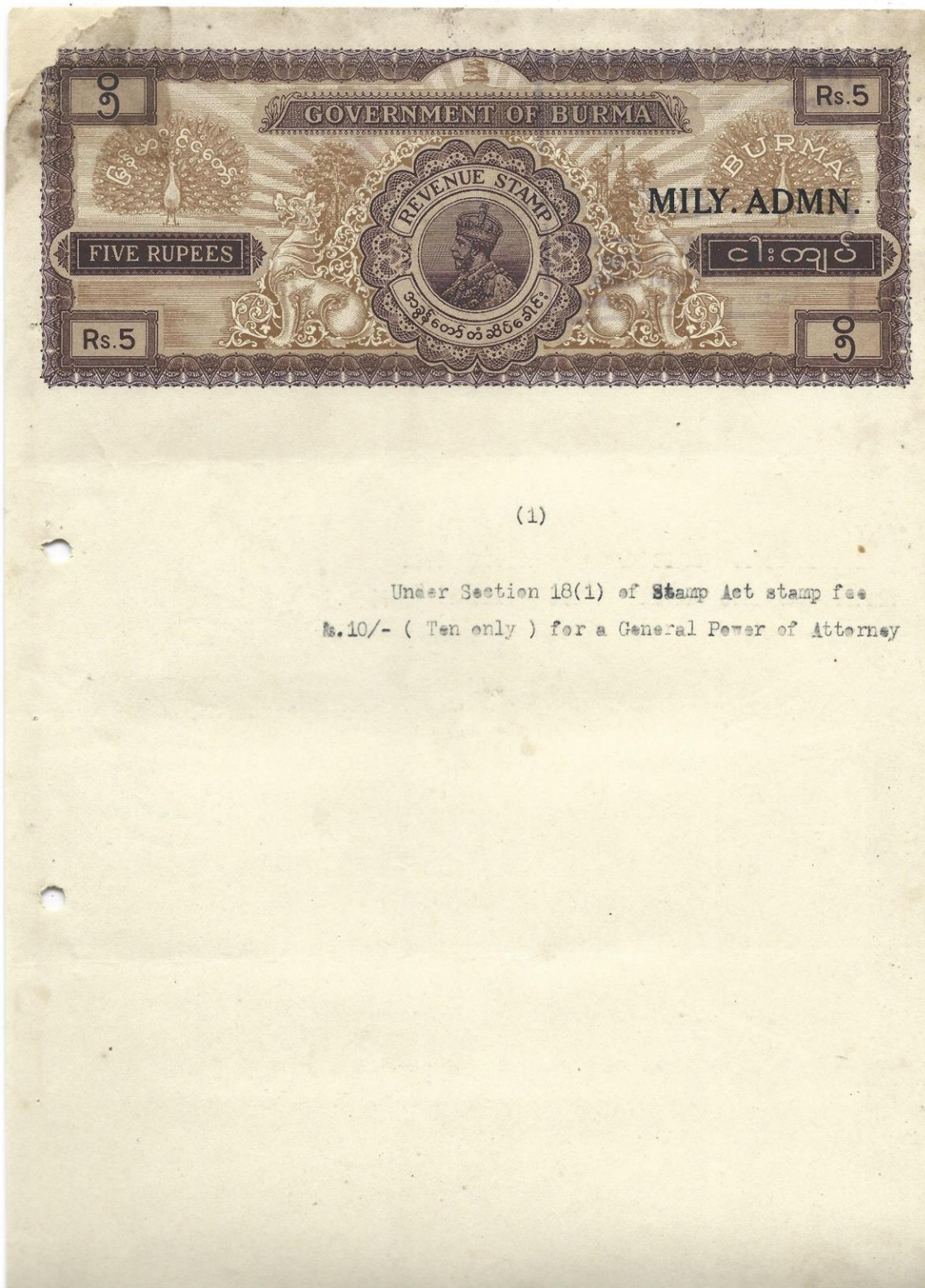


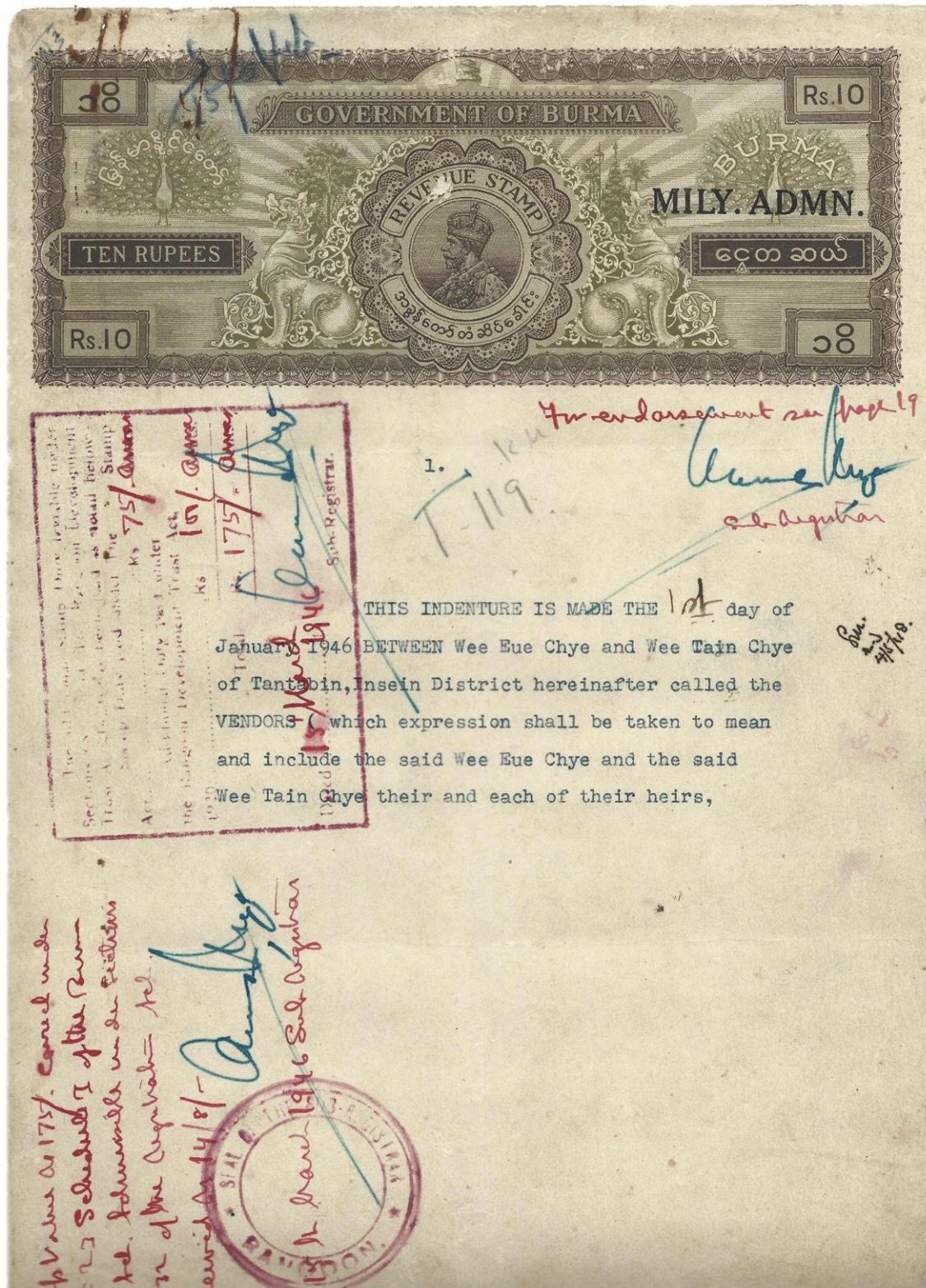
(2)

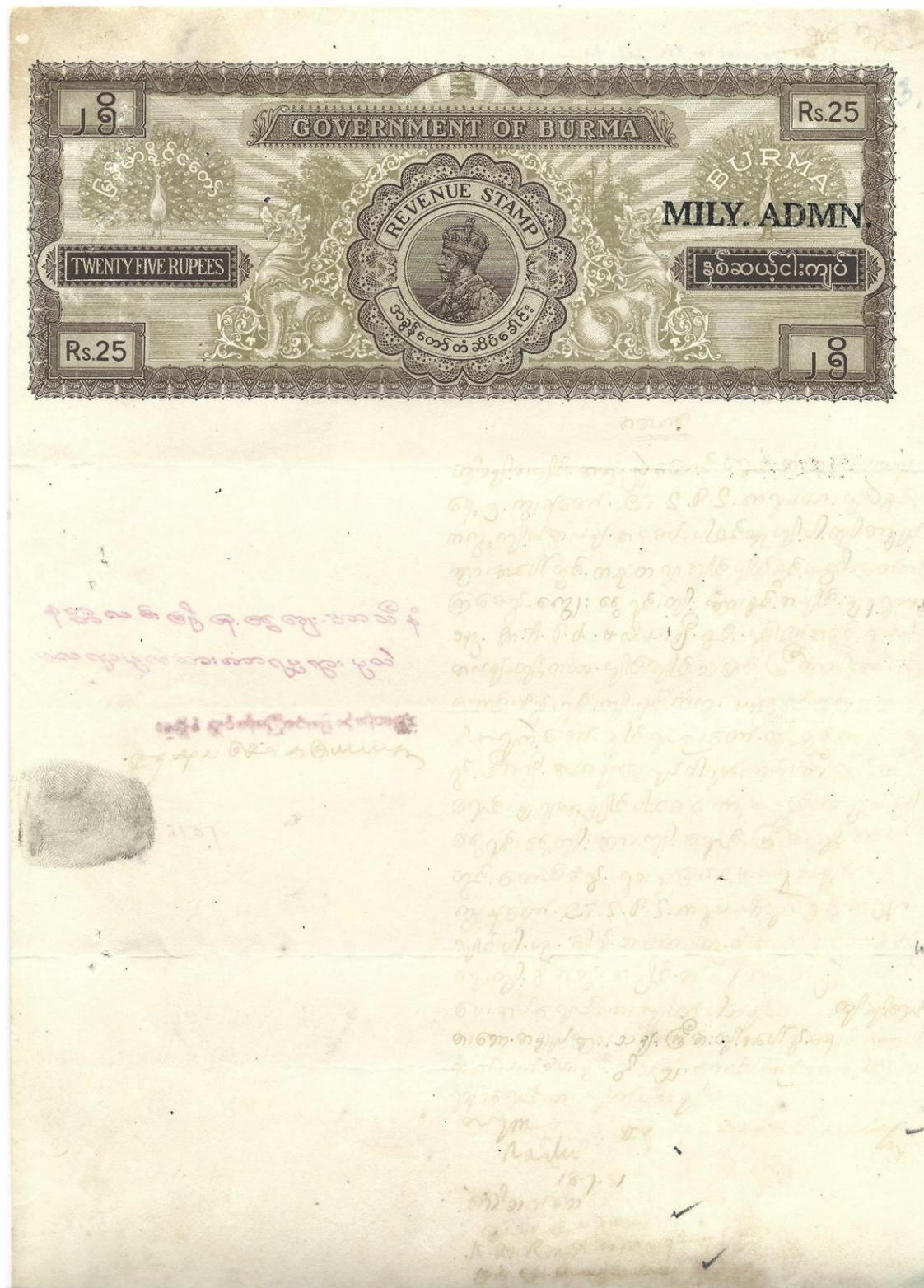
all matters and things hereinafter fully expressed ;
TO TRANSACT, conduct and manage the aforesaid business of
 Bankers and moneylenders and or to transact, conduct and ma-
 nage all and every or any of the concerns matters and things
 in which I the said AK.R.A.Karuppan Chettiar and or the said
 AK.R.A.Chettiar Firm, now am or is or hereafter may be in
 anywise interested or concerned and for that purpose to use
 and or sign my name or the name of the said AK.R.A.Chettiar
 Firm to all and every or any of the document or documents,
 writting or writtings whatsoever; TO RENEW and execute new
 pronotes for me and on my bahalf and or for the said firm
 and on behalf of the said firm in favour of any Bank or Banks
 and person or persons to whom I or the said firm am or is or
 may hereafter become indebted to and to do all other acts and
 deeds and things as may be found necessary for such renewal
 of existing pronotes; I hereby empower my said attorney to
 renew only for such promissory notes which have been executed
 by me in the course of my said business and which have been
 contracted by me only; TO EXAMINE state settle liquidate
 adjust and allow as to my said attorney shall seem meet all

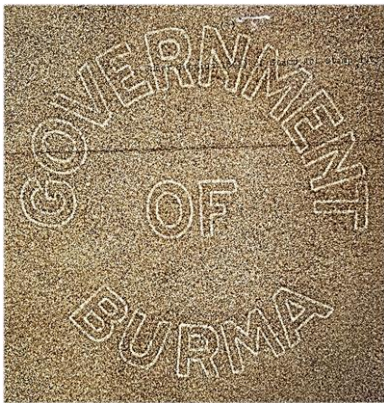






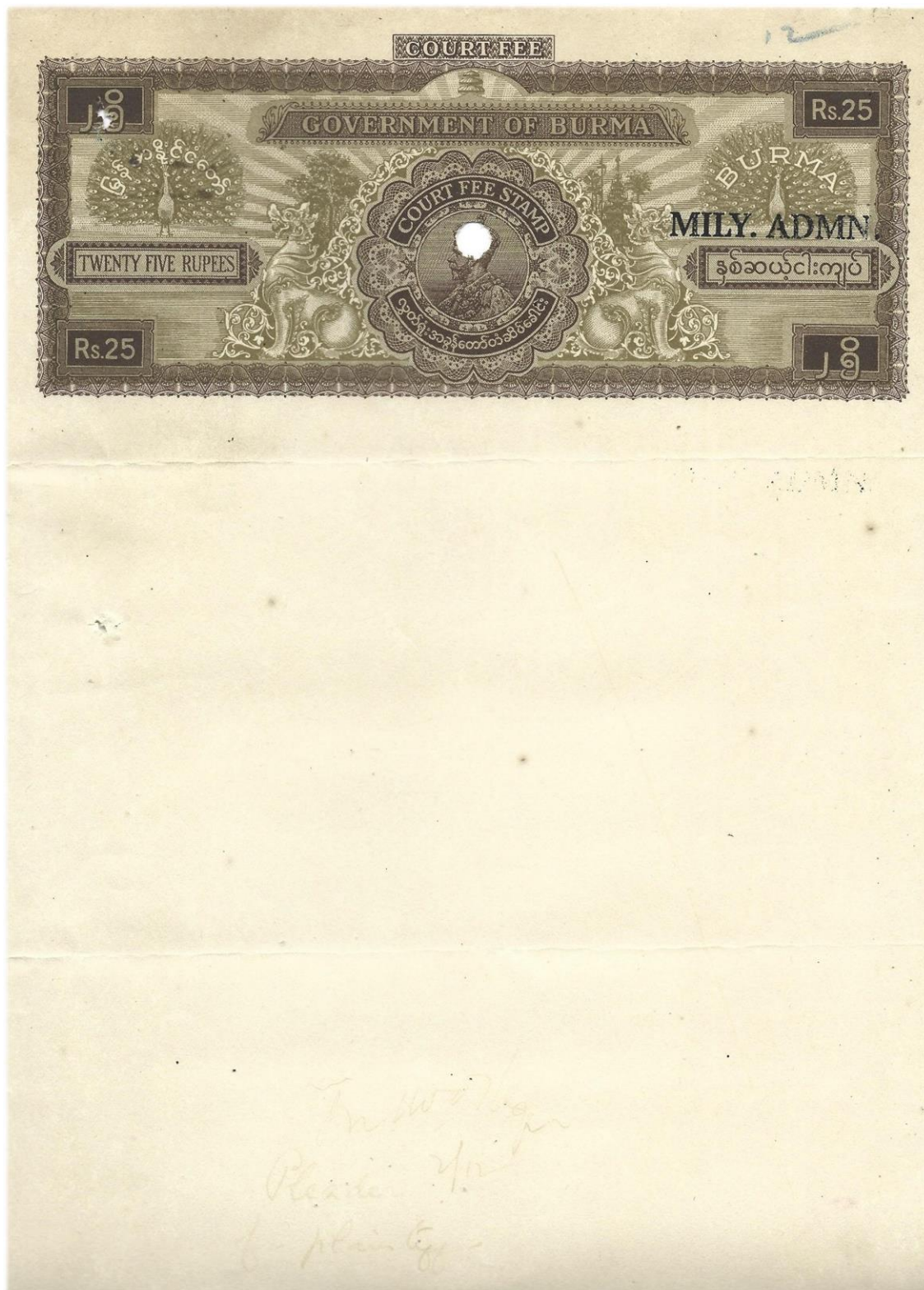




King George V	Details	Type 150M
Image	King George V	
Overprint	Text “MILY. ADMIN.” In Black Ink Overprinted	
Variety	Judicial Stamp Paper	
Design	Only One Image in the Center	
Court Fee	“ COURT FEE ” at Top of the Design on Type 50	
Copy Paper	N/A	
Denominations	10 Rupees to 250 Rupees	
Denomination On Top Right Corner	No	
Denomination in Hindi Below the Header	No	
Color of Denomination Text Below Header	N/A	
Watermark	<p>21: Text “Government Of Burma” Printed as a Circle</p> 	
Printer	India Security Press at Nashik No Printer Name Printed	
Size in mm	Height: 310 Width: 210	
Information	The inscription on the left hand peacock reads “Myanmar Naing Gan Daw” i.e. name of the country in Burmese language	

King George V	List of Denominations	Type 150M
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British Burma ID	Denomination	Information	Confirmed
Type 150M-10r	10 Rupees	<p>“COURT FEE” at Top of the Design</p> <p>Text “MILY. ADMIN.” In Black Ink Overprinted</p>	
Type 150M-25r	25 Rupees	<p>“COURT FEE” at Top of the Design</p> <p>Text “MILY. ADMIN.” In Black Ink Overprinted</p>	Yes
Type 150M-100r	100 Rupees	<p>“COURT FEE” at Top of the Design</p> <p>Text “MILY. ADMIN.” In Black Ink Overprinted</p>	
Type 150M-250r	250 Rupees	<p>“COURT FEE” at Top of the Design</p> <p>Text “MILY. ADMIN.” In Black Ink Overprinted</p>	



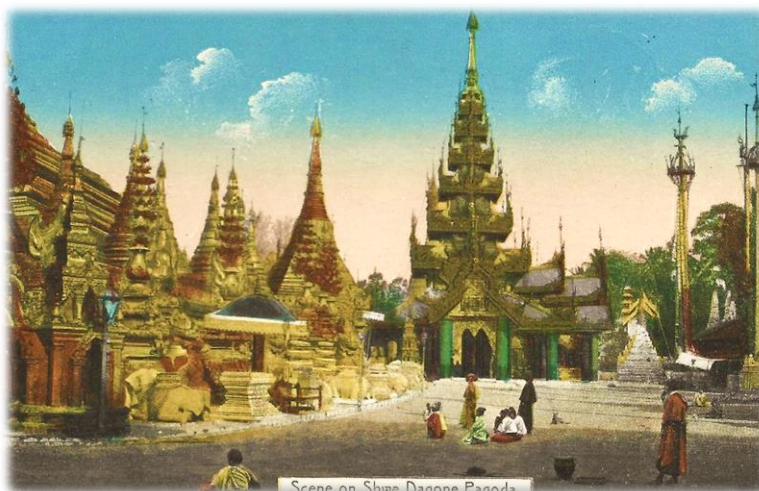
Stamp Papers of King George V Overprinted to be Used During the Reign of **King George VI**

7

India Reign: From 11th December 1936 to 15th August 1947 (10.7 Years)



George VI was King of the United Kingdom and the Dominions of the British Commonwealth from 11th December 1936 until his death in 1952. He was the last Emperor of India until 15th August 1947, when India became an independent country.



Brief British Royal History

On 6th May 1910, King Edward VII died, and George V became the king. King George V's India reign was from 6th May 1910 to 20th January 1936. It was the longest reign of 25.7 years. George VI became King unexpectedly following the abdication of his brother, King Edward VIII, in December 1936. King George VI's India reign was from 11th December 1936 to 15th August 1947 for 10.7 years.

Royal Cypher (Imperial Cypher)

A royal cypher is a monogram of a country's reigning sovereign, typically consisting of the initials of the monarch's name and title, sometimes interwoven and often surmounted by a crown. Such a cypher as used by an emperor or empress is called an imperial cypher. In the system used by various Commonwealth realms, the title is abbreviated as "R" for "Rex" or "Regina" (Latin for "King" or "Queen"). Previously, "I" stood for "Imperator" or "Imperatrix" (Latin for "Emperor" or "Empress") of the Indian Empire.



Royal Cypher used by King George VI



Royal Cypher of KGVII Overprinted on a Stamp Paper

Stamp Papers of King George V with Overprint of King George VI Royal Cypher


As King George V's reign was the longest, a large variety and a large quantity of postal and revenue material with King George V images were printed and used over a long period of time in British India and British Burma.

During the brief reign of King Edward VIII, the material with King George V images were continue to be used without any modifications.

As King George VI became King unexpectedly, and as the work had started to replace the images of King George V with the images of King Edward VIII, it took some time to get the new material with the image of King George VI designed, approved, printed, shipped, distributed and actually started to be used.

In the meantime, Government of Burma Stamp Papers with King George V images were overprinted with the Imperial Cypher of King George VI to reflect the reign of the new King.

King George VI	Details	Type 34R
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Image	King George V
Overprint	Red Royal Cypher of King George VI overprinted at 2 places
British India Type	Type 500
Variety	Judicial Stamp Paper for Court Fee
Design	Only One Larger Image in the Center
Court Fee	INDIA COURT FEE at Top of the Design Type 50
Copy Paper	N/A
Denominations	25 to 950 Rupees
Color	Green: From 10 to 95 Red: From 100 to 950
Denomination On Top Right Corner	Yes
Denomination in Hindi Below the Header	No
Watermark	2 
Printer	India Security Press at Nashik No Printer Name Printed
Size in mm	Height: 342 Width: 214 Rs. 100 & Above Height: 342 Width: 217

King George VI	List of Denominations	Type 34R
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British Burma ID	Denomination	British India ID	Burma Overprint Details	Information	Confirmed
Type 34R-75r-2	75 Rupees	GV. T150 .75r	Words "BURMA" overprinted in black ink in On Top White Space, Twice on top Left & Right	Words "INDIA COURT FEE" printed at Top of the Design Red Royal Cypher of King George VI overprinted at 2 places	Image

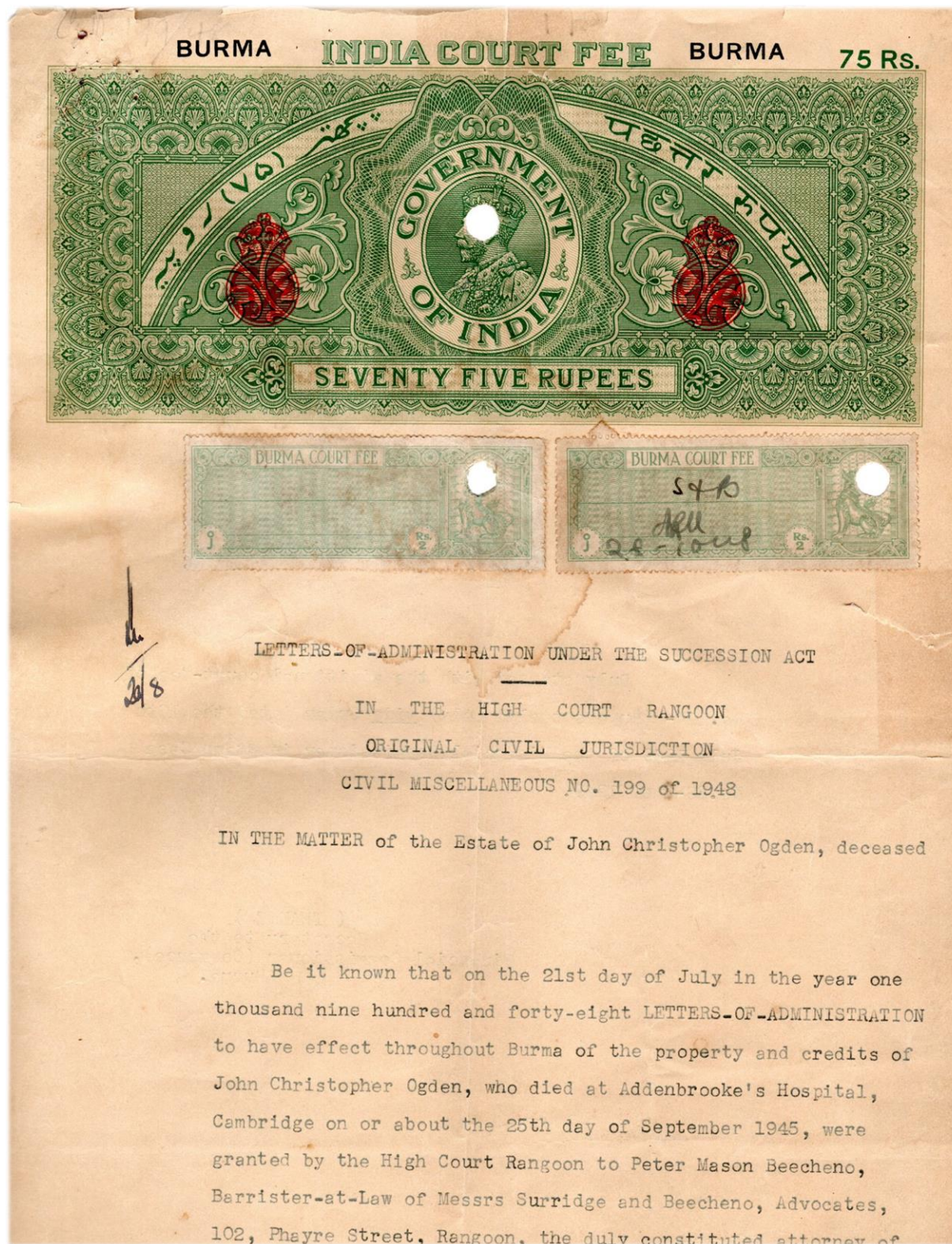
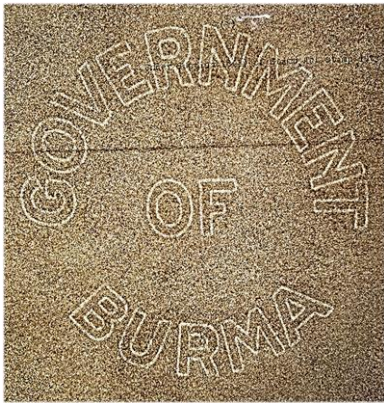


Image Courtesy: David Sher

King George VI	Details	Type 50R
Image	King George V	
Overprint	Red Royal Cypher of King George VI overprinted at 2 places	
Variety	Non-Judicial Stamp Paper for General Use	
Design	Only One Image in the Center	
Court Fee	N/A	
Copy Paper	N/A	
Denominations	2 Annas to 250 Rupees	
Denomination On Top Right Corner	No	
Denomination in Hindi Below the Header	No	
Color of Denomination Text Below Header	N/A	
Watermark	<p>21: Text “Government Of Burma” Printed as a Circle</p> 	
Printer	India Security Press at Nashik No Printer Name Printed	
Size in mm	Height: 310 Width: 210	
Information	The inscription on the left hand peacock reads “Myanmar Naing Gan Daw” i.e. name of the country in Burmese language	

King George VI	List of Denominations	Type 50R
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British Burma ID	Denomination	Information	Confirmed
Type 50R-2a	2 Annas	Red Royal Cypher of King George VI overprinted at 2 places	
Type 50R-4a	4 Annas	Red Royal Cypher of King George VI overprinted at 2 places	
Type 50R-8a	8 Annas	Red Royal Cypher of King George VI overprinted at 2 places	Image
Type 50R-1r	1 Rupee	Red Royal Cypher of King George VI overprinted at 2 places	Image
Type 50R-2r	2 Rupees	Red Royal Cypher of King George VI overprinted at 2 places	Image
Type 50R-5r	5 Rupees	Red Royal Cypher of King George VI overprinted at 2 places	Yes
Type 50R-10r	10 Rupees	Red Royal Cypher of King George VI overprinted at 2 places	
Type 50R-25r	25 Rupees	Red Royal Cypher of King George VI overprinted at 2 places	
Type 50R-100r	100 Rupees	Red Royal Cypher of King George VI overprinted at 2 places	
Type 50R-250r	250 Rupees	Red Royal Cypher of King George VI overprinted at 2 places	



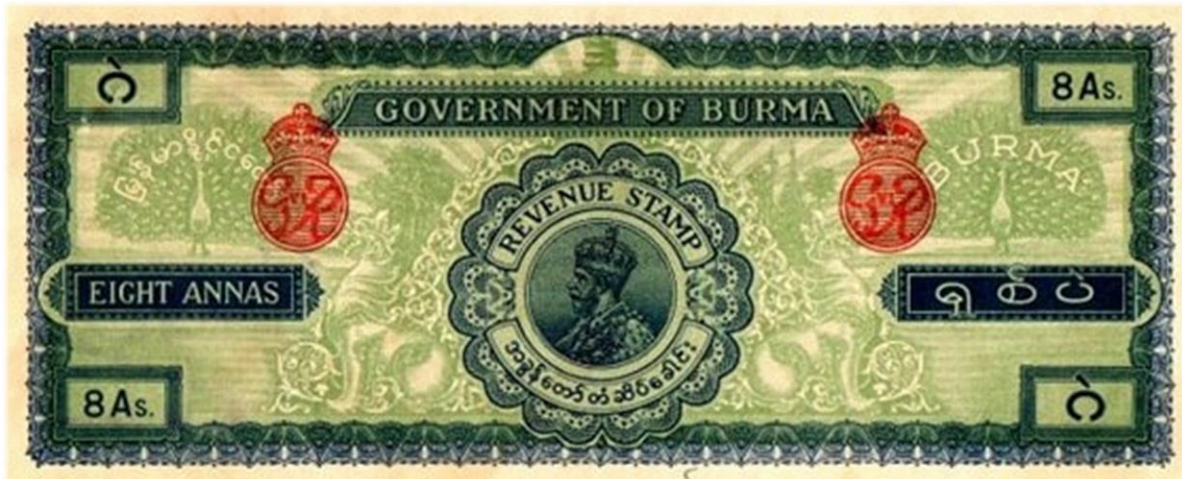


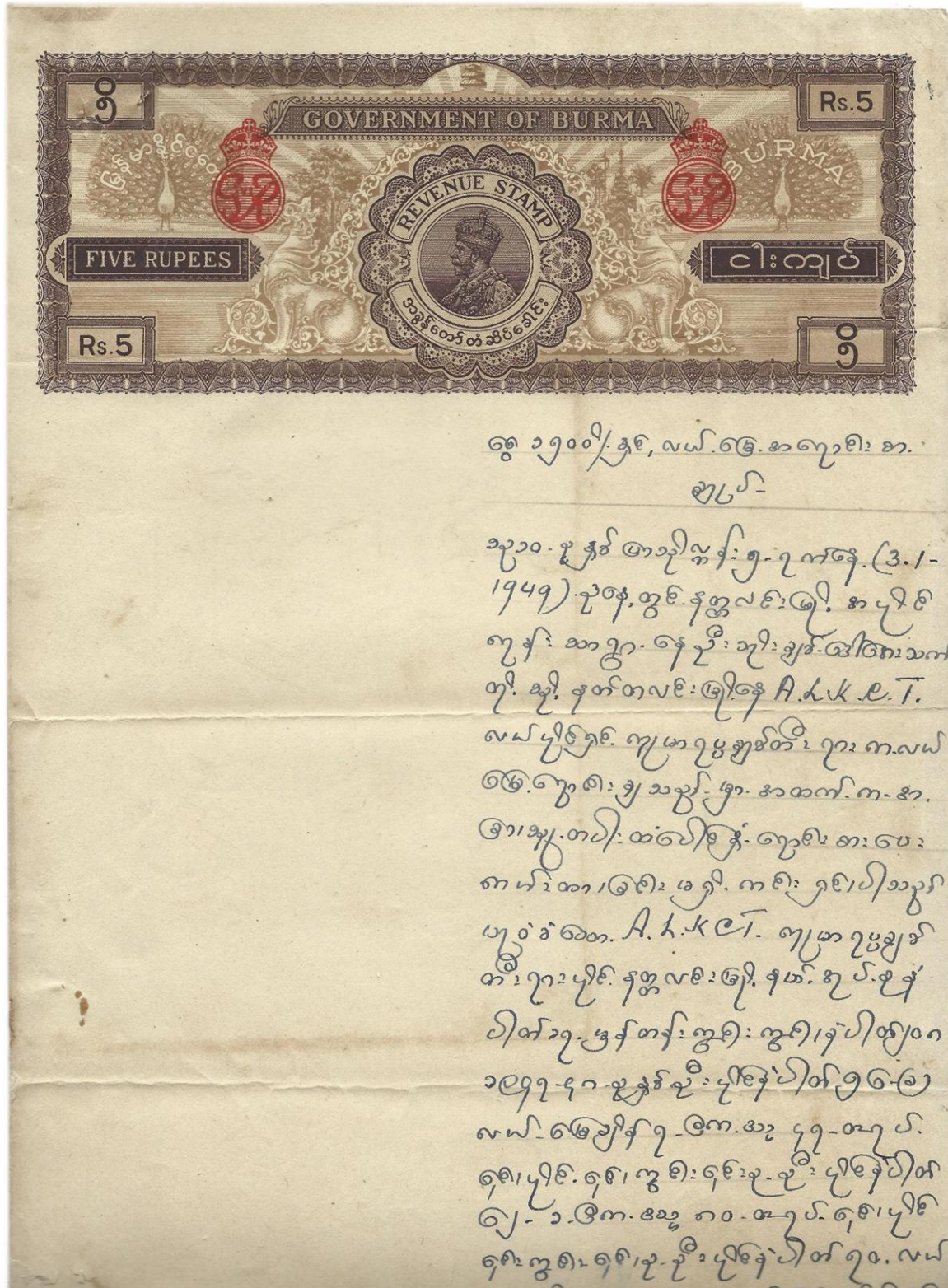
Image Courtesy: Revenue Reverend by Andrew McClellan (<https://www.revrevd.com>)

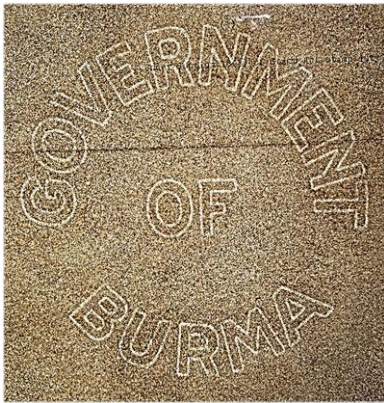


Image Courtesy: Revenue Reverend by Andrew McClellan (<https://www.revrevd.com>)



Image Courtesy: Revenue Reverend by Andrew McClellan (<https://www.revrevd.com>)






King George VI	Details	Type 150R
Image	King George V	
Overprint	Red Royal Cypher of King George VI overprinted at 2 places	
Variety	Judicial Stamp Paper	
Design	Only One Image in the Center	
Court Fee	“ COURT FEE ” at Top of the Design on Type 50	
Copy Paper	N/A	
Denominations	10 Rupees to 250 Rupees	
Denomination On Top Right Corner	No	
Denomination in Hindi Below the Header	No	
Color of Denomination Text Below Header	N/A	
Watermark	<p>21: Text “Government Of Burma” Printed as a Circle</p> 	
Printer	India Security Press at Nashik No Printer Name Printed	
Size in mm	Height: 310 Width: 210	
Information	The inscription on the left hand peacock reads “Myanmar Naing Gan Daw” i.e. name of the country in Burmese language	




King George VI	List of Denominations	Type 150R
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British Burma ID	Denomination	Information	Confirmed
Type 150R-10r	10 Rupees	<p>“COURT FEE” at Top of the Design</p> <p>Red Royal Cypher of King George VI overprinted at 2 places</p>	Image
Type 150R-25r	25 Rupees	<p>“COURT FEE” at Top of the Design</p> <p>Red Royal Cypher of King George VI overprinted at 2 places</p>	
Type 150R-100r	100 Rupees	<p>“COURT FEE” at Top of the Design</p> <p>Red Royal Cypher of King George VI overprinted at 2 places</p>	
Type 150R-250r	250 Rupees	<p>“COURT FEE” at Top of the Design</p> <p>Red Royal Cypher of King George VI overprinted at 2 places</p>	



Image Courtesy: Revenue Reverend by Andrew McClellan (<https://www.revrevd.com>)

Watermark Code	Description of Watermark	Watermark
W1	Text “INDIA STAMP OFFICE INDIA” and royal coat of arms in oval shape enclosed in a wavy line boundary	
2	Circular text “GOVERNMENT OF INDIA” around flower with star & garter	
3	Text “ONE RUPEE AND UNDER TEN” diagonally in decorative frame from top left to bottom right	

Watermark Code	Description of Watermark	Watermark
8	Text “TEN RUPEES AND UNDER ONE HUNDRED” in decorative frame	
9	Text “ONE HUNDRED RUPEES AND ABOVE” in circular frame which is placed in a decorative rectangular frame	
21	Text “Government Of Burma” Printed as a Circle	

1. Catalog of Stamp Papers Used in British India
Author: Anil R. Bohora
Published in 2022 by Anil R. Bohora
Pages 248
Book Size: A4 (280x209 mm²) Color Pages. Printed on Art Paper.
Content: Exclusively focused on Stamp Papers used in British India

2. A Catalogue of Telegraph and Revenue Stamps for Burma and Myanmar
Author: Gerald Davis & Alan Mitch
Published in 1998 by Burma Philatelic Study Circle
Pages 52

3. Catalog of Congreve Stamp Papers Used in British India
Authors: Anil R. Bohora
Published in 2024 by Anil R. Bohora
127 Color Pages
Book Size: A4 (280x209 mm²) PDF Format

4. Catalog of Engraved Stamp Papers Used in British India
Authors: Anil R. Bohora
Published in 2024 by Anil R. Bohora
50 Color Pages
Book Size: A4 (280x209 mm²) PDF Format

5. Indian Government Fiscal and Judicial Stamps and Stamp Papers Including Provincial and Provisional Issues : Volume 1 : Part-2
Authors: S M Blatt, A M Mollah & D Heppell
Published in 2004 by A M Mollah
Pages 261 - 532
Book Size: A4 (280x209 mm²) Hard Cover
Content: Information about Stamp Papers of British India & Independent India